REPORT

OF THE

BOMBAY MILLOWNERS' ASSOCIATION

FOR THE YEAR 1918.

(Established 1st February 1875.)

PRESENTED TO THE ANNUAL GENERAL MEETING
HELD ON 25TH APRIL 1919.

Bombay:
PRINTED AT THE TIMES PRESS.
1919.

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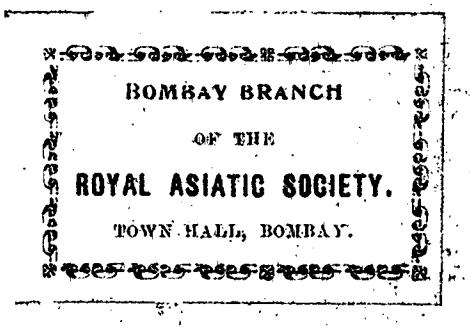
Presented

by

JEHANGIR BOMANJEE PETIT.



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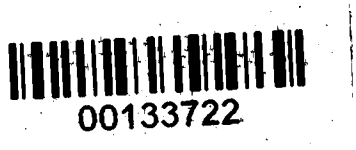
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BOMBAY MILLOWNERS' ASSOCIATION.

ESTABLISHED 1ST FEBRUARY 1875.

List of Members.

ADAMJEE PEERBHOY SPINNING AND MANUFACTURING MILLS.
AKOLA AND MID INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
ALEXANDRA MILL.
ALLIANCE COTTON MANUFACTURING COMPANY, LIMITED.
APOLLO MILLS.
BENGAL-NAGPORE COTTON MILLS, LIMITED.
BERAR MANUFACTURING COMPANY, LIMITED.
BIRLA MILLS, LIMITED.
BOMBAY DYEING AND MANUFACTURING COMPANY, LIMITED.
BOMBAY FLOUR AND OIL MILL COMPANY, LIMITED.
BOMBAY UNITED SPINNING AND WEAVING COMPANY, LTD.
BRADBURY MILLS, LIMITED.
BRITISH INDIA PRESSING AND MANUFACTURING COMPANY.
BURHANPUR TAPTI MILL, LIMITED.
CENTRAL INDIA SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
CENTRAL PRESSING AND MANUFACTURING COMPANY.
CENTURY SPINNING AND MANUFACTURING COMPANY, LTD.
CHINA MILLS, LIMITED.
COLABA LAND AND MILL COMPANY, LIMITED.
COORLA SPINNING AND WEAVING COMPANY, LIMITED.
CORAL MILLS COMPANY, LIMITED.
CORONATION MILLS COMPANY, LIMITED.
CRESCENT MILLS COMPANY, LIMITED.
CROWN SPINNING AND MANUFACTURING COMPANY, LTD.
CURRIMBHOY MILLS COMPANY, LIMITED.
DAVID MILLS COMPANY, LIMITED.
DAWN MILLS COMPANY, LIMITED.
EBRAHIMBHOY PABANEY MILLS COMPANY, LIMITED.
EDWARD SASSOON MILLS, LIMITED.
E. D. SASSOON MILLS.
E. D. SASSOON TURKEY RED DYE WORKS.
ELPHINSTONE MILL.
EMPEROR EDWARD SPINNING AND MANUFACTURING COMPANY, LIMITED.
FAZULBHOY MILLS, LIMITED.
FINLAY MILLS, LIMITED.
FRAMJEE PETIT SPINNING AND MANUFACTURING COMPANY, LIMITED.
GLOBE MANUFACTURING COMPANY, LIMITED.
GODAVERY VALLEY GINNING AND PRESSING COMPANY, LIMITED.
GOKAK WATER POWER AND MANUFACTURING COMPANY, LIMITED.
GOLD MOHUR MILLS, LIMITED.
HINDOOSTAN SPINNING AND WEAVING MILLS COMPANY, LIMITED.
HINDUSTAN PRESSING AND MANUFACTURING COMPANY, LTD.
HUBLI MILLS, LIMITED.
HUKAMCHAND MILLS, LIMITED.
HYDERABAD (DECCAN) SPINNING AND WEAVING COMPANY, LIMITED.
INDIAN BLEACHING, DYEING AND PRINTING WORKS, LIMITED.
INDIAN MANUFACTURING COMPANY, LIMITED.
INDO-CHINA MANUFACTURING COMPANY, LIMITED.
INDORE-MALWA UNITED MILLS, LIMITED.
JACOB SASSOON MILL.
JAMSHED MANUFACTURING COMPANY, LIMITED.
JAM SHRI RANJITSINGHJEE SPINNING AND WEAVING MILLS COMPANY, LIMITED.
JIVRAJ BALLOO SPINNING AND WEAVING COMPANY, LIMITED.
JUBILEE MANUFACTURING COMPANY, LIMITED.
KASTOORCHAND MILLS COMPANY, LIMITED.
KHANDEISH SPINNING AND WEAVING MILLS COMPANY LIMITED.
KHATAU MAKANJI SPINNING AND WEAVING COMPANY, LIMITED.
KOHINOOR MILLS COMPANY, LIMITED.
LAKSHMI COTTON MANUFACTURING COMPANY, LIMITED.
MADHOWJEE DHARAMSEY MANUFACTURING COMPANY, LIMITED.
MADHOWRAO SCINDIA MILLS, LIMITED.
MADRAS UNITED SPINNING AND WEAVING MILLS COMPANY, LIMITED.
MADURA MILLS COMPANY, LIMITED.
MANOOKJEE PETIT MANUFACTURING COMPANY, LIMITED.
MATHRADAS MILLS, LIMITED.
MEYER SASSOON MILL, LIMITED.
MOFUSSIL COTTON MANUFACTURING COMPANY, LIMITED.
MORARJEE GOCULDAS SPINNING AND WEAVING COMPANY, LIMITED.
NEW CITY OF BOMBAY MANUFACTURING COMPANY, LIMITED.
NEW GREAT EASTERN SPINNING AND WEAVING COMPANY, LIMITED.
NEW JAMNER GINNING, PRESSING AND MANUFACTURING COMPANY, LIMITED.
NEW KAISER-I-HIND SPINNING AND WEAVING COMPANY, LIMITED.
NICOL MILL.
P. D. PATEL, GIN AND PRESS FACTORY.
PARBHANI GINNING AND PRESSING COMPANY, LIMITED.
PEARL MILLS, LIMITED.
PHŒNIX MILLS, LIMITED.
PLANET MILLS, LIMITED.
PRATAP SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
PROSPECT MILLS, LIMITED.
PULGAON COTTON SPINNING, WEAVING AND MANUFACTURING COMPANY, LIMITED.
RACHEL SASSOON MILL.
RAI BAHADUR BUNSILAL ABIRCHAND SPINNING AND WEAVING MILL.
RAI SAHEB REKCHAND MOHTA SPINNING AND WEAVING MILL.
SASSOON AND ALLIANCE SILK MILL COMPANY, LIMITED.
SASSOON SPINNING AND WEAVING COMPANY, LIMITED.
SHOLAPORE SPINNING AND WEAVING COMPANY, LIMITED.
SIMPLEX MILLS COMPANY, LIMITED.
SIR SHAPURJEE BROACHA MILLS, LIMITED.
SRI CHITHAMBARA VINAYAKAR MILLS, LIMITED.
SRI GUNGAJEE COTTON MILLS COMPANY, LIMITED.
STANDARD MILLS COMPANY, LIMITED.
SVADESHI MILLS COMPANY, LIMITED.
SWAN MILLS, LIMITED.
TATA MILLS, LIMITED.
UNION MILLS, LIMITED.
VEERAMGAUM SPINNING AND MANUFACTURING COMPANY, LIMITED.
VICTORIA MILLS, LIMITED.
VISHNU COTTON MILL, LIMITED.
WALLACE FLOUR MILL COMPANY.
WESTERN INDIA SPINNING AND MANUFACTURING COMPANY, LIMITED.

ASSOCIATION'S REPRESENTATIVES.

Legislative Council of H. E. the Governor of Bombay—THE HON'BLE SIR DINSHAW M. PETIT, BART.
City of Bombay Improvement Trust—SIR SASSOON DAVID, BART.
Bombay Port Trust—SIR VITHALDAS D. THACKERSEY, KT.
Victoria Jubilee Technical Institute—JEHANGIR BOMANJEE PETIT, ESQ.
Bombay Smoke Nuisances Commission—C. N. WADIA, ESQ., C.I.E., AND W. A. SUTHERLAND, ESQ.
Sydenham College of Commerce Advisory Board—N. N. WADIA, ESQ., C.I.E.

COMMITTEE FOR 1919.

N. G. HUNT, ESQ. (*Chairman*).
REHIMTOOLA CURRIMBHOY EBRAHIM, ESQ. (*Deputy Chairman*).
THE HON'BLE SIR DINSHAW M. PETIT, BART.
SIR SASSOON DAVID, BART.
THE HON'BLE SIR FAZULBHOY CURRIMBHOY, KT., C.B.E.
THE HON'BLE SIR DINSHAW E. WACHA, KT.
THE HON'BLE MR. C. V. MEHTA.
THE HON'BLE MR. MANMOHANDAS RAMJI.
A. GEDDIS, ESQ.
MATHRADAS GOCULDAS, ESQ.
NAROTTAM M. GOCULDAS, ESQ.
COWASJEE JEHANGIR, ESQ. (JUNR.) O.B.E.
J. A. KAY, ESQ.
MEYER NISSIM, ESQ.
JEHANGIR B. PETIT, ESQ.
A. J. RAYMOND, ESQ.
N. B. SAKLATWALLA, ESQ.
MADHOWJI D. THACKERSEY, ESQ.
C. N. WADIA, ESQ., C.I.E.
N. N. WADIA, ESQ., C.I.E.

R. E. GREGOR-PEARSE, ESQ., *Secretary*.

CHAIRMEN AND SECRETARIES OF THE BOMBAY MILLOWNERS' ASSOCIATION.

Chairmen.

H. Maxwell, 1875, 1876-77, 1877-78.

J. A. Forbes, 1878-79.

Sir Dinshaw Maneckji Petit, 1879-80, 1880-81, 1881-82, 1882-83, 1883-84, 1884-85, 1886, 1887, 1888-89, 1889-90, 1891, 1892.

Sir George Cotton, 1893, 1894, 1895, 1896, 1897, 1898, 1899*, 1900*.

John R. Greaves, 1899*, 1900*, 1901, 1902.

Bomanji Dinshaw Petit, 1903.

Sir Sassoon J. David, 1904, 1905.

Sir Vithaldas Damodher Thackersey, 1906, 1907.

Sir Fazulbhoy Currimbhoy, 1908.

Manmohandas Ramjee, 1909.

Herbert R. Greaves, 1910.

N. N. Wadia, 1911.

Sir Dinshaw M. Petit, 1912.

J. F. Bradbury, 1913.

Narottam M. Goculdas, 1914.

Jehangir B. Petit, 1915.

N. B. Saklatwalla, 1916.

Sir Dinshaw E. Wacha, 1917.

C. N. Wadia, 1918.

N. G. Hunt, 1919.

Secretaries.

John Gordon, 1875-1884.

David Watson (Acting), 1881-82.

John Marshall, 1884-1898.

Frederick Noël-Paton, 1898-1905.

J. B. Leslie-Rogers, 1905-1911.

R. E. Gregor-Pearse, appointed 1912.

* Part Year.

Bombay Millowners' Association.

ANNUAL GENERAL MEETING.

The annual General Meeting of the Members of the Bombay Millowners' Association was held in the rooms of the Association, Graham's Buildings, on Friday, the 25th April 1919, at 4 p.m. (Standard Time) to transact the following business :—

(1) To receive the report of the Committee for the year 1918.

(2) To prescribe rules for the election of the Association's Representatives on the Cotton Control Board.

(3) To elect an Auditor of the Association's Accounts for the year 1918.

And to transact any other business that may be brought forward.

Mr. C. N. Wadia, Chairman of the Association, presided.

Among those present were :—Mr. N. G. Hunt, of the Apollo Mills, Deputy Chairman ; Mr. N. N. Wadia, C.I.E., of the Bombay Dyeing & Mfg. Co., Ltd. ; Mr. N. B. Saklatwalla, of the Central India Spg., Wvg. and Mfg. Co., Ltd., the David Mills Co., Ltd., the Swadeshi Mills Co., Ltd., the Standard Mills Co., Ltd., and the Tata Mills, Ltd. ; The Hon'ble Sir Dinshaw E. Wacha, Kt., of the Morarji Goculdas Spg. & Wvg. Co., Ltd., and the Sholapur Spg. & Wvg. Co., Ltd. ; Mr. Rahimtoola Currimbhoy, of the Crescent Mills Co., Ltd., the Currimbhoy Mills Co., Ltd., the Ebrahimbhoy Pabaney Mills Co., Ltd., the Fazulbhoy Mills, Ltd., the Indian Bleaching, Dyeing and Printing Works, Ltd., the Indore Malwa United Mills, Ltd., and the Pearl Mills, Ltd. ; Mr. J. A. Kay and Mr. T. Bradley of the Colaba Land and Mill Co., Ltd., the New City of Bombay Mfg. Co., Ltd., and the New Great Eastern Spg. & Wvg. Co., Ltd. ; The Hon'ble Sir Dinshaw M. Petit, Bart., and Mr. Jehangir B. Petit, of the Manockjee Petit Mfg. Co., Ltd., and the Framji Petit Spg. & Mfg. Co., Ltd.; Mr. Meyer Nissim, of the Sassoon Spg. & Wvg. Co., Ltd., the Sassoon and Alliance Silk Mill Co., Ltd., and the Union Mills, Ltd. ; Mr. A. M. Cooper, of the Bombay United Spg. & Wvg. Co., Ltd. ; Mr. J. K. Parulker, of the Khandesh Spg. & Wvg. Co., Ltd.; Mr. Hurgovandas Jamnadas Ramji, of the New Kaiser-i-Hind Spg. & Wvg. Co., Ltd.; Mr. Cowasji Jehangir (Jun.), O.B.E., of the Coorla Spg. & Wvg. Co., Ltd., and the Prospect Mills, Ltd ; Mr. Madhowji D. Thackersey, of the Hindustan Spg. & Wvg. Mills Co., Ltd., the Crown Spg. & Mfg. Co., Ltd., the Indian Mfg. Co., Ltd., and the Western India Spg. & Mfg. Co., Ltd.; Prof. Burnett Hurst, of the Sydenham College of Commerce; Mr. R. E. Gregor-Pearse, Secretary ; and Mr. H. Royal, Ag. Assistant Secretary of the Association.

The notice convening the meeting having been read, the Chairman, **Mr. C. N. Wadia,** in moving the adoption of the report, said :—

Gentlemen,—It has been the proud privilege of my predecessors in this chair in delivering their valedictory addresses to survey the principal events of the year with feelings of composure and justified pride at the progress achieved. In following their example I am sensible of labouring under a disadvantage forced on me by the strenuous and extraordinary times we are living in and the consequential plethora of material from which to select such matter as may specially interest you.

Imprimis, the supreme event of the year, and one which overshadows and, incidentally, colours everything else, is that the great war has ended. The ceaseless conflict of four and a half years between millions of men on either side is stilled. The great guns no longer pour forth their thunder and their death-dealing missiles. The hour has struck for a greater and better world to come into existence; it now remains for the munificient British Empire to bring unto mankind in general the peace and freedom it has so strenuously and successfully fought for. May the sacrifices be justified by the results.

You will be able to judge of your retiring Committee's work by the Annual Report presented to you. It covers a wide field of subjects. Personally, I take this opportunity of thanking the retiring Committee for the untiring energy and help afforded to me during the past year. I should also like to thank our energetic Secretary and his staff for coping with a greater amount of work than ever with despatch and unexampled ability. Now I will refer to some of the subjects which have specially engaged the attention of your Committee.

Report of Indian Industrial Commission.

Since our meeting last year the report of the Industrial Commission has appeared. It is a gigantic and awe-inspiring document and together with the Montagu-Chelmsford Report affords enough mental pabulum for at least 12 months. For my part I consider that there are two vital necessities for the progress of India. The first is universal primary education and the second is fiscal autonomy. Leaving aside the first, which is being slowly realized, I cannot help thinking that the report of the Industrial Commission would have been fundamentally different, if they had known before they started on their labours whether the future policy of this great country was to be based on fiscal autonomy or not. But Government in their wisdom (as Sir Frederic Nicholson neatly puts it) laid down that as it were in considering Shakespeare's master-piece " the part of Hamlet must be totally omitted. " The result of this restriction is neither happy nor conclusive. A new Department is to be created and its head-quarters are to be with the Government of India. Well, if analogous experience of the Department of Commerce is to be a guide to this new inauguration, one can predict with safety and certainty that the Industrial Commission might have been saved its colossal labours and its portentous report. The Department of Commerce inspires probably the least amount of confidence of all the departments of the Government of India. It disposes the commerce and trade of India on the astronomical plan and with chemical methods. The stars of this particular constellation, unlike the stars of any other known firmament, make meteoric flights to Bombay, Calcutta, or Madras, for a day or two and then return to their orbits round Delhi and Simla. Now I conceive that matters of moment in the industrial and commercial world are not susceptible to regulation either by meteoric flights or despatches of prescriptions of the soothing syrup variety. Like all problems, they have to be deeply studied *in situ*. I have somewhat drastically characterized the work of the Department of Commerce. Would you like me to give examples? At one time a most critical situation arose in regard to the supply of coal and the transportation of that essential mineral to our industry. The Government of India in their wisdom had commandeered all mines producing high-class coal. The consequence of this Imperial action was that a number of second and third class mines, which had been moribund or completely stopped came into pulsating life and vigour at a bound. They obtained far higher prices from customers and buyers of coal than the rate settled for the commandeered mines. Now, the supply of labour for working coal being limited, the labourers began to desert the commandeered mines for more remunerative work in the second class mines and at once arose a serious competition between mines for labour. Government at once proceeded to shut down a certain number of second-class mines and limit the production of others. Pandemonium and chaos ruled the coal fields. The

Deputy Coal Controller in Bombay who had issued beautiful certificates for coal according to consumption and class of industry, was instructed to inform us that owing to the exigencies and requirements of war our industry might conceivably have to shut down. All this time we were urging on the member for Commerce to commandeer all mines. Such action would have had beneficial results. There would have been no scramble for labour and greater production of first class coal would have been assured whereby transport would have been saved to the extent of 25 per cent. All our advice and importunities were of no avail. In fact some of the wires and letters did not receive the courtesy of a reply. Prices of coal rose in Bombay to Rs. 100 per ton and coal merchants who could by hook, crook, or bribery manage to bring coal into Bombay waxed surprisingly rich.

A little later the cry for cloth in Bengal, Bihar and Orissa found expression in disturbances. The people of these Provinces wanted cloth urgently and they wanted cheap cloth if possible At once the very Government that had callously informed us that our industry might have to be shut down as not being essential to the prosecution of the war, that had looked with masterly inactivity at the rise of coal prices to Rs. 100 per ton and thus added at least two annas per lb. to the cost of cloth, became the centre of volcanic energy. A Cloth Bill was formulated and passed in a hurry to compel mills to manufacture standard cloth at fixed prices and we were besought to make every effort to produce more cloth. I could pursue this subject much further but I have already shown, I think, the results of the want of co-operation between Government and ourselves, and how detrimental the policy of sublime inactivity is to the general interests of our country. There are many such examples of failure to cope with emergencies. Take the case of commercial cables. Whilst our cotton cables from Liverpool take ten days in transmission and therefore are stale and useless when they reach us, the news of some silly actress taking an overdose of chloral or other poison reaches our breakfast table the morning after it occurs.

What is the plain lesson of these experiences ? Surely it is that in our relations with the State our commercial and industrial problems must be worked out on the spot. In a country of the size of India, with its immense diversity of interests, centralisation must induce lifelessness, delay, and the ignoring of special local conditions. Therefore if under the recommendations of the Industrial Commission the State is to take a more active part in industrial development, the functions of any Imperial Department which may be established should be limited to just those duties which must devolve on the central authority under a federal system, including perhaps those of co-ordination and research, whilst, the main work is committed to the Provincial Departments. Only Provincial Departments can have the knowledge of local conditions, the close relationship which must exist with the men actually engaged in industry and commerce, the elasticity essential to make a State industrial organisation effective. This is specially true of the Bombay Presidency, where our principal industry is racy of the soil and is of a magnitude sufficient to engage the entire activities of a whole-time Department. I trust therefore that we shall insist on the Provincial Department of Industries being substantially independent of the Central Government, spending its own revenues drawn from the local Government, staffed by its own officers in the prime of life, and always located in the city of Bombay so as to be free from the disturbances and delays inseparable from frequent migrations to the hills. Above all, let us press for the services of younger men.

That profound philosopher and unparalleled genius Napoleon Bonaparte laid it down as an axiom that " the art of good Government is never to allow the men within it to grow old ." The ordinary man is at and does his best work about forty. We are blessed with a Secretary of State and a Governor of Bombay round about that halcyon period of life. The war has conclusively shown that in the great combats and achievements of life youth, vigour and

enthusiasm are the surest characteristics to success. Yet our Government is and has been mainly composed of men long past their prime, long past their physical meridian, long past their mental best. The consequences are that the horizon is narrowed, mentality is dimmed and a disinclination to arduous exertion is established and stagnation holds full sway all inimical to the best interests of Government. I should like to see a Government composed of men of less than 20 years service—for every man of considerable ability makes his mark and indicates his superiority over his fellows before he is forty years of age—and watch results. I am sure there would be no hesitation or dilatoriness in their work, and the results would be astonishing and the achievements noteworthy.

Excess Profits Tax.

In spite of strenuous and I think justifiable opposition from all the manufacturing interests of this great Empire the Government has passed this oppressive measure. Your Committee in common with the other mercantile Associations of this city protested in no measured terms against its imposition on sound grounds which you will see set forth at length in the report, but without avail. Our great objection to the tax has been that its incidence affected only the limited liabilities companies and a small number of profiteers. The majority of the profiteers who have waxed rich under the upheaval of war and its attendant destruction of capital will not be affected by its levy. Although the mills in our own particular trade made abnormal profits during 1917 and 1918 yet they lost large sums at the beginning of the war in 1914 and 1915, and if a balance were struck between the four years of war and an average determined, such average would not show a large preponderance of profit over pre-war days. It must be remembered that our machinery costs us twice as much as it did when it was installed and therefore any renewals will not be met by the depreciations made in pre-war days and at pre-war rates. However the Bill has become the law of the land and we can only be thankful that the first will also be the last year of its malevolent existence. Our thanks are due to Sir Dinshaw Wacha and Sir Fazulbhoy Currrimbhoy for their strenuous efforts in the Select Committee to mitigate its drastic terms.

Cotton Contracts Committee.

This time last year our Chairman referred in no measured terms—terms which were justified by the events—to the orgie of speculation in cotton that took place and was taking place at the time he spoke. It is my happier duty to announce that we can speak of the unrestrained gambling and frenzy of speculation that then took place, and the ruin they spread in their path, in the past tense. Government rose to their duties to the public and established a Cotton Control Board. The new Board initiated fortnightly settlements and overhauled the machinery of legitimate business. The results have exceeded expectations. Wild speculation so far has been throttled. Although the variation in prices of cotton have exceeded anything known to our generation, the new machinery of control has been equal to coping with it. Broach cotton, which stood at Rs. 950 per candy at the end of August last, is now about 500. Yet this enormous variation, which would have caused crisis after crisis in the cotton market in the past, has not even raised a semblance of trouble. The Clearing House received and paid at one settlement the enormous sum of 1 crore 69 lacs of Rupees all within the space of 24 hours. The reason of this change is not far to seek. The big gamblers and the cornerers have been eliminated from the market and the transactions are limited to those interested in the trade. The trade being inherently sound and being shown of noxious growths has regained its healthy character. I look forward to the time when Bombay will be the largest individual cotton market in the world and that at no distant date. We have the privilege of appointing two nominees to the Control Board and I hope we shall always endeavour to appoint the most suitable men to fill these responsible positions.

Imports from Japan.

The Statistical tables in our report—I commend them specially to your earnest notice and careful consideration have caused me personally very uncomfortable moments. Doubtless you will be able to sympathise with me when you have realized their import to our trade. Firstly, there is great falling off in our export trade in yarn to China. Last year it was less than 25 per cent. of what it was in pre-war days and we have to go back as far as 1885 before we see the like of such attenuated and despairing figures. We are told that this grave diminution was due to want of freight but how is that to be credited when Japan was able to transport much more than her usual pre-war requirements of cotton ? I should like to appeal to our patriotic shippers and large mills, whose business is to export yarns to China, to make every sacrifice to start a line of steamers of our own to China or come to some arrangement about securing freight over a term of years at a fixed rate. At present owing to rebates Japan can not only buy and carry away our cotton, but spin it and deliver it in China at no greater transport charges. Worse than this, Japan has been able to bring back cloth woven from our cotton to Bombay and compete with our local mills in our local trade. Her increase of cloth importation into India in the last two years has reached the very high figure of 1,000 per cent. I am told on good authority that Japan has on order no fewer than 3 million spindles, that is doubling the number of spindles at present at work in Japan. The future therefore cannot be viewed with equanimity if Government allow unrestricted dumping by that enterprising competitor, whose mills are worked 22 hours per day, whose owners have no factory laws to comply with and who pay neither Excise duty, Super Tax nor Excess Profits Tax. Our China trade will be wiped out in the next ten years for a certainty unless energetic measures are taken to obtain cheap transport and unless an export duty is placed upon cotton to countries outside the Empire. Cheap transport is the backbone of the export trade and Government must come to our assistance to assure it. At present piece-goods to Rangoon are paying Rs. 50 per ton and the ships that carry rice from Rangoon to Bombay are without considerable return freight and what freight they obtain is charged for at Rs. 50 per ton under the orders of the Shipping Controller. Such freight is ruination to any trade and no goods can afford to pay it and survive the ordeal.

The Strike.

This brings me to the subject of the great strike we experienced. I need not go over the detailed circumstances and incidents of it as they will be fresh in your memory. The causes of the strike apart from the economic condition are still obscure. The economic condition, however, was the great factor of the situation. In fact, the prices of the necessities of life in Bombay at the end of 1918 were at least 50 per cent. higher than in July just six months before. This was the food situation at the beginning of January. The operatives had experienced four years of misery and strenuous times. From day to day they saw their foodstuffs rise and they could never tell how much more they would have to pay on the morrow. Their families experienced the same uncertainty and difficulty upcountry in their villages. Vegetables, *biddies* and the other little comforts of life including liquor had all steadily mounted upwards. On the top of these economic troubles they had two epidemics of influenza and one of cholera. The strike therefore was the culmination and the protest of their troubles. The Government of Bombay are to be heartily congratulated on the steps they took to maintain law and order. One hundred and fifty thousand people turned loose on the streets of Bombay required discreet handling if riots and looting were to be prevented. The result of these steps is testimony to their wisdom, foresight and firmness. Our best thanks are due to all concerned and I bear witness to their goodwill and ready co-operation. There was one remarkable feature of the strike which deserves particular mention. The united action of the men compelled all the mills in their turn to united action to meet the crisis. Hitherto, the millowners have been distinguished for individual action in their own interests, leaving the troubles of their neighbours as severely outside their

ken or purview. Egoism was considered a cardinal virtue. Judge of the unpleasant shock received by some millowners when they attempted to allay their troubles by individual action in raising wages. Their mills were stoned and their men brought out with despatch and thoroughness and they had to fall in a line with the main body. That a just, reasonable, speedy compromise was brought about is largely due to His Excellency the Governor who from the onset took a keen interest in the dispute. The strike has not been altogether in vain if the members of our Association have learnt the necessity of co-operation, of standing loyally by each other, of acting in unison and concert and even sacrificing themselves for the common weal. It is no use burking facts. We shall have other demands from labour and unless we are prepared to act as a body with a single mind, a single voice and a single purpose, disaster may overtake us. Unity should be our watch-word and every recalcitrant should be speedily brought to book and taught the great lesson of co-operation. For, remember, gentlemen, if we co-ordinate, we produce harmony and success; if we compete without control, we produce conflict and failure unutterable.

Operatives.

This brings me to the subject of the position of our operatives. It is a most difficult subject. The first and most salient fact that strikes the intelligent enquirer is that although our industry has been in existence for sixty years no permanent hereditary class of operatives has been built up to staff our mills. Our operatives are agriculturists first and agriculturists last. The period of their employment in the mills fills only a small portion of their lives. By stress of circumstances they leave their Konkan village and arrive in Bombay. They work a certain length of time until they have laid by sufficient funds to return to their native country. The attractions of their village hold them until all their resources are completely exhausted and necessity once more drives them back to Bombay and to mill-work. They arrive penniless and are at once enrolled by a jobber on the muster of one of the mills. They have to borrow money at an exorbitant rate of interest either from their jobber or from some *bania* in order to live and meet their daily wants until their first pay is realized. The outcome of this unsettled vagrant life is loss of skill, no incentive to work their best, a lowering of their physical stamina, and a total lack of sympathy between themselves and their employers. The mill management and the mill operatives remain ever strangers to each other. There is no co-operation, no joint interest in their work. The operative is there to exact the maximum of wages for the minimum of work for the short time he is at work. The management lack any interest in beings who are here to-day and gone to-morrow. They resign themselves to a certain minimum of work. Thus the weary tale is repeated from day to day and year by year. Our friend, Sir Stanley Reed, has put the matter very neatly on one side of the question and I therefore quote him *in extenso*.

"The slap-dash solutionist will tell us that the remedies are higher wages, shorter hours, better housing and universal education. None of these remedies, nor all, will prove effective, without weakening the world position of the Indian textile industry, if they stand alone. Higher wages are no remedy if they only lead to fewer days of work, and that, according to many in close touch with the industry, has been their effect so far. Shorter hours are no gain, if leisure has no outlet save in the liquor shop and the insanitary chawl. Better housing will not improve the physical condition of the operatives, unless they understand how to make full use of the facilities provided. Universal primary education will only increase the existing discontents, because, it will make the operatives more sensible of the conditions under which they labour. And the effect of all will be to raise the cost of producing Indian cloth, unless they are accompanied by a standard of factory organisation which increases and improves the output. There is no oval road to a solution of this problem; it must be approached resolutely from all sides. We put the housing question first because the conditions in which our mill operatives

tive are disgraceful and, we believe, the worst in India; there may be certain palliatives, as pointed out by the Industries Commission; there are difficulties, arising mainly from the congestion of the industry in an expensive and narrow island; but neither palliatives nor difficulties must be allowed to divert us from the main and obvious duty of seeing that the mill operatives are better housed. Anyone who knows the mill districts with their dirt and squalor, their greyness and their general air of insanitation will conclude at once that so far from blaming the mill operatives for removing to his village the moment when he can afford to, we should rather admire his common sense. Bad housing, and very expensive housing at that, is the root cause of the migratory habits of the Bombay mill operatives; until we have struck at the root it is beating the air to discuss other contributory causes."

Sir Stanley goes on to say, if I understand him correctly, that good housing and shorter hours of labour will enable us to build up a permanent class of labourer in Bombay from which our operatives can be locally recruited. Other publicists like our honoured friend, Sir Dinshaw Wacha, have laid down that it is no business of the employers to house their operatives. It is the duty of Government to do so. The Industrial Commission seem also to recognize the impossibility of *all* employers in Bombay housing their own operatives, as a practical proposition.

For my part, I feel quite certain that so far we are all groping in the dark for the remedy for our vagrant and unsatisfactory labour. I feel however perfectly certain that good housing is not only desirable but absolutely necessary and that every employer should make some effort —the maximum effort—that his means permit him to house, if not all, some considerable portion of his operatives. Better housing will mean better health and better health will enable the operatives to stay longer at their work and reduce the attractions of their Konkan villages. But I am equally certain that it is quite impossible to uproot our operatives and their families from their villages and replant them permanently in Bombay. No amelioration of the terms of their labour will achieve this impossibility. Agriculturists they are and agriculturists they will remain to the end of time. The best we can do is to house them well, educate their children, and to a certain extent reduce the hours of their labour.

In connection with this question I have very carefully read the pamphlet and evidence of Mr. Mirams, the Government expert, given before the Industrial Commission. I advise every one of you to obtain a copy of that pamphlet which is entitled "Industrial Employees", or better still the "Minutes of Evidence Vol. IV, Bombay," where the enlightened author's evidence both written and oral, is given *in extenso*. At the outset one must regret that Mr. Mirams indulges in language and comparisons which are both undesirable and foreign to the subject. He has destroyed materially the value of his erudite and virile evidence by doing so, and has engendered hostility where friendliness and sympathy are necessary, and could have been had for the asking. Having said so much, I can only say the rest of his work deserves the most careful consideration from you. I have read it more than once and am forced to the conviction that he has grasped the essentials in a masterly manner. I do not suppose any of you doubt the extreme importance of housing our workpeople satisfactorily. The means of doing so only are in question. Well, then the work is up to Government, up to the Municipality and up to ourselves as employers to do our respective shares and evolve a proposal entailing joint sacrifices, and assuring a speedy consummation. Time must be the essence of the proposal. Let Government use their powers to acquire the land and build the necessary buildings. Let the Municipality forego all taxes and supply water free of charge for a period of fifteen years, and let the Millowners for a like period contribute the sum Mr. Mirams suggests, which I believe is Re. 1 per mensem per head of 20 per cent. of the operatives employed. If as suggested the scheme houses 100,000 people in a cheerful environment and sanitary surroundings, we shall have gone a long way towards abolishing the Bombay slums. The Imperial Government might very well be asked financially to help the scheme as they absorb

no less than 50 lacs of rupees per annum from our Bombay mills in the shape of Excise, and by doing so they would merely be rendering unto Caesar what is Caesar's. Supposing the Imperial Government were to grant one crore of rupees—I do not think it is asking too much, as it is a mere fraction of our contributions in the past and is given back, mark you, not for our benefit as for the benefit of the inhabitants of the Bombay Presidency—the rest would be plain sailing. Doubtless our City fathers would treat us to abstruse and recondite reasons why they should not give up a crore of rupees of assessment which they are never likely to get under circumstances of inaction and our Millowners would doubtlessly follow suit with their quota of complaints against such unheard of and bare-faced spoliation, but I believe in the good sense of Bombay, I believe in the logical mind of our fellow citizens and I believe in the humanity that animates us and I am sure that if all parties were brought together by our zealous and enthusiastic Governor the scheme would mature to quick fruition.

Wages.

Your Committee has given considerable attention to the question of standardizing wages. The deeper however we go into the question the more difficulties we find, principally because of the difference of upkeep in the machinery. Two mills built in the same year having machinery installed by different makers have a variation at present in wages of no less than 30 per cent. The one mill installed expensive machinery and kept it up to a first class standard, the other bought machinery in the cheapest market and allowed it to wear out, and hence the difference in the wages for working scrap iron as against an efficient machine. It is almost impossible to apply a standard under these extreme circumstances. However the incoming Committee will be able to delve deeper into the question, and may find a workable solution.

A small matter I have suggested to the newly elected committee is to obtain and classify a list of jobbers employed in every mill. Such classification would enable every manager, readily to identify any applicant for a post in this mill. He would have a ready and independent guide for his consideration. I hope, gentlemen, you will assist the Committee as far as lies in your power to attain this desirable end.

The Association's Establishment.

Another matter of great importance to our future is the establishment of our own staff and our own offices for our future work. I have nothing but praise for the energetic and able secretaries who have conducted our affairs in conjunction with the affairs of the Chamber of Commerce. Times are changed; the work has already increased enormously, and effectively to cope with altered conditions and future contingencies which are already looming in sight, a separate staff has become a vital necessity. I have outlined the scheme to my colleagues in a letter and they appointed a sub-committee to consider the matter and go into ways and means. The first effect of such a departure will be a rise in our annual contribution. Funds are the sinews of industrial warfare and I do not suppose that you will consider the rise as of any importance, but I merely mention it. It will be necessary to keep you, gentlemen, who are not on the Committee more fully posted with the Committee's deliberations. Both internally and externally the Association of the future must take a more important part and assure concerted action in order to obtain success. Our industry has immense possibilities. Let us take full advantage of them.

I now propose that the Report of the Committee of the Bombay Millowners' Association for the year 1918 be adopted and confirmed.

The New Chairman.

Mr. N. G. Hunt, in seconding the adoption of the report said:—

Mr. Chairman and Gentlemen,—In rising to second the adoption of the report I beg to remind you that at last year's annual meeting I ventured to congratulate the Association upon

selecting Mr. C. N. Wadia as chairman and I think you will agree with me that he has vindicated your selection by the able and indefatigable manner in which he has conducted the affairs of the association during most exceptionally trying times.

The events of the past year have been most ably placed before you by the Chairman and are clearly set forth in the report now in your hands. I will confine my attention to a few words with regard to the future.

The fact has been gradually forced upon us that nothing can happen in this country that does not affect the members of this Association directly or indirectly, therefore it behoves us to take an increasing interest in all that concerns the welfare of this great country. It is the desire and legitimate ambition of the Cotton Textile Industry of India to expand until she can convert into the finished article all the raw material that is at present grown in the country, not to mention that extra quantity which we all trust will be grown in the future. This brings me to the point that I most wish to emphasize.

Our market is chiefly a "home market" and as 70 per cent. of the population of India are engaged in agriculture it follows in logical sequence that anything which improves the condition of the agriculturist is naturally of vital interest to us. I am very pleased to see that the Government of India have budgetted for a largely increased expenditure on agriculture. I have nothing but praise for the resolute and forward policy of the Government with regard to irrigation, but I have always felt that there has been an absence of the "faith that removes mountains" where dry farming is concerned. Irrigation provides a direct return on the capital expenditure whereas agriculture provides an indirect return but to my mind the indirect return would prove to be just as good and sure an investment as the former. I look forward to the day when every district will have its Government farm and agricultural school and when every village will have its demonstration plot. Propaganda and Missionary work is required and it should not be difficult to induce one ryot in each village to agree to cultivate his plot according to the instructions of the agricultural demonstrator in return say, for a free supply of the correct fertiliser or the loan of special implements.

So much for the general question; I now wish to say a few words about cotton. We have had a special commission to investigate the subject and at long length a report has been submitted and I hope that the recommendations contained therei nwill be rapidly and energetically pushed into operation. I have not had the privilege of seeing the report as yet except in the form of a short review in the *Times of India*. I see no recommendation for a direct tax on cotton and in this respect I am disappointed. I should like to see a tax of one rupee per bale on every bale pressed. This would not interfere with anybody and would provide twenty-five to thirty-five lacs of rupees per annum which, if wisely spent entirely in the improvement of cotton, would yield tremendous results in a very short space of time. I venture to predict that such a tax would in five years' time be yielding between forty and fifty lacs of rupees per annum and a corresponding number of bales of very much improved cotton.

Excess Profits Tax.

In the earlier part of my speech I referred to the laudable ambition of the expansion of the industry. I regret to have to say that the industry has received the greatest set-back in this direction that could possibly be conceived. Before the Excess Profits Tax was mooted, large schemes of expansion and renovation were ripe for fulfilment and they only awaited the permission to import the machinery and the permission to float new concerns. All that has been knocked on the head, Japan is placing large orders for additional machinery, whilst India is not buying her pre-war annual average in spite of being five years without any new machinery. Why is this? The truth is that the incidence of the tax is far more damaging

than the tax itself, it is the retrospective nature of the tax that has dried up the financial stream that should float the Argosy. The profits of trade do not ordinarily remain idle ; they are either re-invested in trade or, as in the present circumstances, also placed into war loans. Those mill agents who invested their profits in cotton at Rs. 800 per candy against their sales of cloth fully believing that they were safeguarding the interest of their shareholders soon found the cotton was a reality but that the sales of cloth and yarn were not altogether such a concrete proposition when the market slumped on the news of the Armistice. The result was that many agents had to re-buy their contracts, that is to say, they lost some of the profits on which they have to pay the tax and the tax will have to be paid out of their cash balances and reserve funds. This shortly is the evil of retrospective taxation, and I sincerely trust, no further attempts in this direction will be made.

I consider, the cotton textile industry of India has a special claim on the Government of India over and above all other industries. In the first place it is an indisputed fact that a good and sufficient supply of the homely but cheap, durable and honest cloth and yarn, as supplied by the Indian Mills, is an economic necessity to the millions of India and one which cannot be replaced by outside efforts. Secondly, anything which tends to restrict the augmentation of that supply is socially and economically unsound. The Cotton Textile Industry should by good rights be the darling of the Finance Minister as it is the only trade, which, in addition to paying the ordinary taxation of the country, pays an excise duty of 3½ per cent. A sister industry which shall be strictly nameless has the advantage of a 10 per cent. export duty on the raw material and pays no excise duty. This is quite as it should be and I long for the day when the poor Cinderella of the Indian Industries meets with a similar treatment. In the meantime, I submit that these two factors should form the basis of a claim for a differential treatment in the Excess Profits taxation of at least 13½ per cent. I trust that your Committee will appoint representatives who will draft an eloquent and earnest appeal to the Board of Special Referees to be appointed by the Governor-General in Council under Section 9 of the Act, and that the appeal will convince the Referees that the interests of the poor and of the Finance Minister will be served by a reduction in the rate at which the tax will be levied. I believe that I can safely say on your behalf that all the money thus saved would be spent in new machinery to the everlasting benefit of the country.

New Markets.

Whilst we are waiting for Government to improve the "Home market" in the manner suggested in my remarks on agriculture, I think, we should be well advised if we were to investigate thoroughly the possibilities of foreign markets by the means of a commercial traveller or a "Trade Commissioner" of our own. A practical man who knows the difference between warp and weft and who can readily distinguish a "Dobby" border from a "Dhobie" border should travel South Africa, East Africa, Mesopotamia, Arabia, Egypt, Syria and the Levant, and should submit a report backed up by samples of the requirements of the various prospective customers together with the names of the leading merchants of the different countries. For this purpose and for the initiation of other reforms previously discussed, we shall require money. Your Committee will no doubt recommend an increase in the annual subscription, and I hope that all members will support the Committee in their earnest endeavour to further the interests of the members of the Association.

I beg to second the adoption of the Report.

Freight to Rangoon.

Mr. N. N. Wadia, C.I.E., said :—Sir, before you put the motion to adopt the Report to the Meeting I should like to make some remarks on one or two important matters which ought to be dealt with by the new Committee.

You have referred to the question of freight charges for yarn to China and I would like to refer also to the question of freight for piece-goods to Indian ports, specially to Rangoon. I should like the new Committee to enquire into this matter specially with a view of getting freight to Rangoon very much reduced, if we are to retain our trade in piece-goods in that important market. At present I understand the freight charges are fixed by the Controller of Shipping in London. But even now they are many times the pre-war rates. In fact the present freight from Bombay to Rangoon works out nearly as high as, if not higher than, the freight from Manchester to Bombay or Rangoon. Is there any justification for this high rate being charged ?

Industrial Commission's Report.

During the year two important Reports have been published by the Government of India one of the Industrial Commission, and the other of the Indian Cotton Committee.

The first, *i.e.*, the Industrial Commission's Report is very valuable in the general outlines. It recommends that "in future the Government must play an active part in the industrial development of the country with the aim of making India more self-contained in respect of men and materials, and secondly, it is impossible for the Government to undertake that part unless provided with adequate administrative equipment and fore-armed with reliable scientific and technical advice." The Commission further found that "India is a country rich in raw materials and in industrial possibilities but poor in manufacturing accomplishment. The deficiencies in her industrial system are such as to render her liable to foreign penetration in time of peace and to serious dangers in time of war." Sir, as it is recognised that there is fear of foreign penetration in time of peace, it is time that the Government should inquire how that can be overcome. The Commission made no recommendation on this point as the tariff question was entirely excluded from the scope of its enquiries. But it is apparent from the careful study of the Report that if this foreign penetration in time of peace is to be stopped, then some system of fiscal tariffs should be established to help new industries in the initial stages. Even in England, by the present Government, under the premiership of Mr. Lloyd George, this fear of foreign penetration has been recognised and the Government of Mr. Lloyd George has undertaken to protect English industries wherever foreign penetration is feared. Is it not time that the Government of India should follow in the steps of the Imperial Government and declare now what policy she is going to adopt and whether India is to have fiscal autonomy with a view to making her an industrial country ? I agree with you that the Government of India should be asked to declare the policy in this matter at the earliest possible date.

Indian Cotton Committee's Report.

Having been myself a member of the Indian Cotton Committee, the Report of which Committee is just out, I am entirely precluded from making any remarks on this Report. It is for others to criticise that Report.

But in Chapter 18 of that Report the Committee recommended the establishment of a Central Cotton Association in Bombay on the lines of Liverpool Cotton Association, to establish bases of classes of cotton for future contracts, to establish a Clearing House for settlements at least weekly, to prohibit all speculative transactions in "Katcha Candy" and "Single and Double options". This Chapter 18 of the Report was sent by the Indian Cotton Committee to the Government of India Commerce and Industry Department and on the request of the Government of India I was asked to draw up a scheme for such an Association. Before proceeding to Liverpool with that view, our President, Mr. MacKenna, and I came to Bombay last May from Simla with a view of taking evidence as to the ideas of the Bombay trade regarding the scheme of this new Association. During the course of investigation it was pointed out to us that the cotton trade in Bombay was then in a perilous condition. There was no single body

which was able to control the trade and at the joint conference which we had with all the Associations on Monday, 6th May 1918, these various bodies impressed on us the necessity of Government at once taking control of the trade and maintaining the trade until the final scheme of the permanent Association was drawn up by me and put into force by Government.

It was therefore on the joint report made by Mr. MacKenna and myself and after personal enquiries by Sir George Lowndes, Sir George Barnes and Sir Claude Hill in June 1918 that a notification under the Defence of India Act was promulgated in July 1918 and the Bombay Government was requested to form a Committee to make rules and regulations for controlling the trade.

Accordingly I went to England in May 1918 and I sent in November 1918 from England a scheme for establishing the permanent Cotton Association in Bombay.

Cotton Control Committee.

But since my return to Bombay I have been studying the working of the Cotton Control Committee and the rules they have made for controlling the trade in Bombay and I am much disappointed with the proceedings of that body, with the rules they have issued and the way in which these rules are observed.

At the outset I must acknowledge that the only good step that the Cotton Control Committee has taken is in the establishment of the Clearing House with a fortnightly settlement but in my opinion in no other way was effectual control over the trade exercised by that Committee and now by the Cotton Contracts Board.

The working of the Clearing House is not satisfactory. This is mainly due to the cheeseparing policy of the Board in not having a proper staff under them, nor a person under them who has had Liverpool experience. It takes nearly a week to carry through a settlement which is done in Liverpool in three days, so that in that week there may have been violent fluctuations in prices and often a merchant may be paying money in the Clearing House; whereas he ought to be receiving money from the other party owing to fluctuations in the course of the week. In my opinion it is necessary for the trade that there should be a proper control and weekly settlements should be instituted and enforced and the Clearing House run by officials who know their business.

The main reason why Mr. MacKenna and I recommended the establishment of the control was to prohibit speculation in "Katcha Candy," and "Single and Double options." The Cotton Control Committee has taken no steps to prohibit these speculative transactions which are carried on as wildly as ever.

Another great defect which appears to my mind is the membership of the Clearing House. Membership is not confined to persons or firms dealing as principals in cotton but any body that handles cotton in any shape whatsoever is admitted as a member of the Clearing House. I know of a case where a firm has not only all its partners as individual members of the Clearing House but also a clerk as well as the muccadum of that firm. The result is that certain firms by such unlimited membership get a preponderant voice in the Clearing House membership, especially now that the Government of Bombay has given them the right to appoint three members of the Cotton Contracts Board. I trust, therefore, the Cotton Contracts Board next September when it revises rules for the Clearing House membership will admit only one person of a firm as a member of the Clearing House—that person being the principal member of that firm only.

In sending my scheme for the new Cotton Association in Bombay I had drawn attention of the Government of India to the rules I had drafted defining business hours and holidays. All will acknowledge that no trade can be controlled until these two important points are deter-

mined. The Cotton Contracts Committee has a rule defining holidays (No.25), but this rule is honoured more in the breach than in the observance. Take for instance, what happened here on the 20th and 21st March. The 20th March was a working day, but owing to the death of a large trader the Brokers' Association declared it as a holiday and accordingly no business was done in "hedge contracts" on that date. The 21st March, on the other hand, was a Bank holiday, while the Brokers' Association deemed it advisable in their absolute discretion to trade that day, and accordingly they did trade; but the Cotton Control Committee could not say a word to the Brokers' Association as to their absolute action on this vital point of holidays and did let the trade alone to do what it liked. I understand only lately again the Brokers' Association has fixed Sundays as holidays which the Cotton Contracts Board ought to have fixed months ago.

I understand last November the Cotton Contracts Committee were asked to fix the hours of doing business for "hedge contracts," and they replied they could not do so. Thereupon the Brokers' Association fixed among themselves the hours of doing business from 12 to 6 daily except Sundays and Bank holidays when the hours were to be 12 to 3. When the Brokers' Association fixed the hours, the Cotton Contracts Committee promptly came forward and fixed the hours 11-30 to 6. The Brokers' Association thereupon refused to observe the rules of the Cotton Contracts Committee. In fact a European firm, a member of the Clearing House in Bombay and also of the Brokers' Association, was fined by the latter body for doing business before 12 o'clock. These two instances show how in fact in even simple fundamental rules the control of the Cotton Contracts Committee is ineffective.

Then the rules framed for "hedge contracts" and "delivery contracts" are absolutely in a great many respects unsound and merely compromises with the trade. I need not labour this point with details to-day but as you are all aware there are at present existing five defined hedge contracts for certain months' deliveries. These five contracts were adopted by me in my scheme for the time being to get the new Association formed at once. But since my return from England and the information I have got, I am of opinion that these hedge contracts are too restrictive in their character and tend to hamper trade instead of encouraging genuine hedging. I am of opinion that like Liverpool the best course for this market will be to have one main hedge contract with quotations for delivery for every month in the year against which any cotton grown in India can be tendered. Then it can be used entirely for hedging purposes. At present also there are no brokerage rules in force.

These are points with reference to the Cotton Contracts Committee which I would like our Association and the two members we have sent from this Association on the Cotton Contracts Board to take up at once, and thus make the Contracts Committee efficient in its control instead of, as it is at present, simply the old glorified Bombay Cotton Trade Association with a Clearing House added.

During the last few days, a scheme by the Chairman of the Cotton Contracts Board for the proposal to establish a Central Cotton Exchange has been placed before the trade. It is an admirable scheme and we ought to support it. The only point which I am not clear about is how the money for this building is to be raised. If the trade is to be asked to take up the debentures, will not the debenture holders *ipso facto* ask to be admitted as members of the Association when formed, whether they are principals in cotton trade or not. It must be remembered that the Cotton Contracts Board will come to an end in two years' time and any initial false step taken by them now is likely to prejudice the establishment of the new permanent Association on sound lines. I am strongly of opinion that the Cotton Contracts Committee should first undertake the formation and the organization of the new permanent

Association on sound lines and then follow it up by this scheme of the Exchange buildings. Our market in Bombay is one of the great cotton markets of the world and given the proper organisation, it can be made the greatest cotton market of the world.

Grain for Mill Hands.

The only other point, which I would like to refer to before I conclude, is the difficulty the Bombay mills experience in securing adequate quantities of grain for the grain shops conducted by the mills. Rangoon rice is the principal food of the mill hands and unless we can provide that rice in sufficient quantity for our millhands it is no use running our cheap grain shops, which in most cases in the last two years have been started at the expressed desire of the Government of Bombay. I trust now as the distribution of grain is under the efficient control of our friends, Messrs. Currimbhoy Ebrahim & Sons, they will arrange that a sufficient quantity is allowed to Bombay mills for the use of the mill hands at the controlled prices.

The report was then adopted.

Mr. N. N. Wadia proposed, **the Hon'ble Sir Dinshaw E. Wacha** seconded, and it was unanimously resolved, that the Rules for the election of the Association's Representative on the Bombay Port Trust Board be made applicable to the election of the Association's Representatives on the Cotton Control Board.

Mr. N. G. Hunt proposed, **Mr. N. B. Saklatwalla** seconded, and it was unanimously agreed, that the following donations be paid out of the Funds of the Association :—

Rs. 2,000 to the Victoria Jubilee Technical Institute.

Rs. 1,000 to the Sydenham College of Commerce and Economics.

Rs. 500 to the Sir Jamshedji Jeejeebhoy Hospital Nursing Association.

Rs. 350 to the Bombay Textile and Engineering Association.

Rs. 250 to the Goculdas Tejpal Hospital Nursing Association.

Rs. 250 to the Society for the Promotion of Education among the Masses.

Rs. 250 to the Adams-Wylie Memorial Hospital.

The **Chairman** proposed, **Mr. Rahimtula Currimbhoy** seconded, and it was unanimously resolved, that Mr. Nesserwanjee Sorabjee Jamsetjee be re-elected Auditor of the Association's Accounts for the year 1919 on a remuneration of Rs. 200.

On the motion of **Mr. Jehangir B. Petit**, a vote of thanks was passed to the Chairman, and the meeting terminated.

REPORT

OF THE COMMITTEE OF THE

BOMBAY MILLOWNERS' ASSOCIATION.

For the period 1st January to 31st December 1918.

INTRODUCTION.

The prosperity of the cotton trade during the year ending 31st December 1918 continued, but the apex of the curve of profit had passed away some time before the end of the year. The ranges of price both of raw cotton and of manufactured goods exceeded any height reached before but the close of the war is fast restoring them to normal proportions.

In the beginning of the year Broach Cotton was in the neighbourhood of Rs. 600 and it continued to mount up, partly owing to the difficulty of railing cotton down to Bombay, but mainly owing to the improving position of yarn and piece goods. Over Rs. 800 was freely paid, and as this price represented a considerable advance on the lowest quotation of the year, the situation of many "bear" speculators became extremely precarious. There were fears of a crisis in the cotton trade, and at one time Government had seriously to consider the necessity of intervening by fixing a maximum price. Eventually, the Committees of the Cotton Trade Association and the Cotton Exchange fixed Rs. 712 as the settling rate for outstanding Broach futures, and the difficult situation was tided over. The incident however led up to the establishment of the Clearing House System, which came into force from 15th September 1918 under the Rules of the Defence of India Act, and which towards the end of the year received the authority of the Legislature by the passing of the Bombay Cotton Contracts Control Act. It is to be hoped that this system with some improvement in the rules will place the trading in cotton futures on a very sound basis. After the settlement, the prices kept soaring up and in July and August, notwithstanding a slump in America due to fears of a monster crop, prices here kept very high, in the vicinity of Rs. 800, and when later it was ascertained that the monsoon had failed, prices were rushed up to Rs. 985. Spot cotton was freely picked up by the mills at very high rates as the cloth prices were very remunerative. However, with the control of cloth inaugurated by Government, speculation in cloth began to subside, and the Armistice coming on the top of it did the rest. In the first week of December the price went down to Rs. 505 and the year closed at Rs. 600.

The advance in yarns was not quite so rapid as that in cotton. The year opened with medium 10s and 20s at 13as. and 18as. respectively. The prices went on increasing till they were 15½as. and 20½as. in April. Then came a slight fall, followed again by a rise in June. In July-August the rise was phenomenal, and in the latter month the prices touched were the highest on record, being 25½as. and 30as. for 10s and 20s. Speculation in yarn was nearly as great as in cloth, and when the crisis came in the latter commodity, yarn also began to decline, so that by the end of November the prices had shrunk to 14as. and 16as. When the year closed the prices were 16½as. and 20½as.

The feature of the year has been the large import of Chinese and Japanese 20s yarn into India. At the height of the boom in August and September the rates for local yarn were at their highest and it paid to import yarn notwithstanding the very high freight. Many thousands of bales were so contracted for but by the time they began to arrive the market had collapsed and a good deal of the business booked had to be cancelled with heavy allowances.

The boom in yarns has had a regrettable result of great importance, namely, the displacement in China of Indian 10s and 12s by those of the Chinese and Japanese mills. Indian trade in 16s and 20s with China has practically been at a standstill for some time, it having been ousted to some extent by the mills in Japan and latterly by the mills started in China, but hitherto Japan had not seriously gone in for 10s and 12s owing to the machinery having been designed for medium counts. However when prices of 10s in India were higher than those of 16s in China, many of the Chinese and Japanese mills took to spinning 10s and 12s and sold thousands of bales to Chinese consumers. With the return of normal prices it is to be hoped that Indian mills will be able to regain a footing in the China market, but in this connection the question of the reduction of freight has to be seriously considered.

When the year opened the price of longcloth was about 25as. per lb. and for some two or three months the market was steady. In April the prices began to go up till in May they reached 29as. per lb. At that time there was a large demand in Calcutta for light weight dhoties, owing to the shortage of the imported article, and while longcloth was sold at 29as., dhoties fetched 37as. There was consequently a rush for the manufacture of dhoties, while standard longcloths were neglected, so that ultimately the scarcity of the latter brought about a reversal of the position. In July-August there was strong speculation in longcloths and good business was done at 44as. per lb. Some well known qualities fetched 48as. to 52as. per lb., but these were small lots and the bulk of the business was done at 44as. These were, however, all speculative transactions, and not based on real demand. The cloth market had become outrageously speculative. September brought about

a different condition of affairs. The rapid rise in the price of cloth had brought on a severe crisis among the cultivating classes in Bengal and the ultimate outcome of it was the appointment of a Cloth Controller by the Government of India, and the decision to get 'Standard' cloth made by the Mills. This had a depressing effect on the cloth market, and prices declined rapidly, till in November they were as low as 22as. per lb. There were also other causes operating to bring about a downfall in prices and these were :—

(1) The prevalence of Famine in many parts of India which checked consumption.

(2) The dumping of Japanese cloth in the market, contracts for which had been made on an unprecedented scale during the period of the boom. (See Statistics on page 11).

(3) The large stocks held of Indian goods, as the buying and selling had been mostly speculative and no actual off-take had taken place.

(4) The change in the war situation ; the imminence of peace bringing about a panic and causing a rush on the part of the holders to clear off.

(5) The depressing effect brought about by the influenza which raged in Bombay in September and October.

Influenza caused a shortage of labour in every mill and consequently the output of cloth was curtailed. This, with the prices reaching a reasonable level, prevented a further fall and restored confidence among the buyers. There was much retail or real demand. The market began to improve in December and by the end of the year the price of longcloth was in the neighbourhood of 30as. per lb.

The coal situation did not materially improve during the year under review. The Mills had to make the most of the inferior coal purchased at high prices, but the situation was somewhat relieved by the introduction of the indent system and the creation of an emergency stock.

Many Bombay mills received large Government orders for yarns and cloths for war work and these were executed promptly and at moderate rates.

The impossibility of carrying out the necessary repairs and renewals to their existing plants, owing to the insuperable difficulty of getting out the necessary parts from England has caused concern to many mills. The Priority Committee did its best to meet very urgent cases but the relief received was very inadequate and much expense will have to be incurred as soon as the situation is easier, to enable the mills to attain their former efficiency.

The prospects for the coming year are far from bright. The excess profits tax, the control of a percentage of the looms for Government Standard Cloths, the famine conditions in some parts of India which is checking consumption, and the mill labour trouble, are all factors which will have their adverse effects on the profits of the industry.

COTTON CROP, 1918-19.

The **total area** in all territories reported on is now computed at **20,497,000 acres,** which marks a net decrease of **4,691,000 acres,** or **18·62 per cent.** on **25,188,000 acres** (revised figures) at this time last year.

The **total estimated outturn** is **3,671,000 bales** of **400 lbs.** each as against **4,000,000 bales** (revised figures) for last year, representing a decrease of **329,000 bales** or **8·22 per cent.**

The following statement (taken from the Indian Trade Journal) compares the figures for the last two years (the figures are in thousands of bales of 400 lbs. each):—

APPROXIMATE CROPS.

	YEAR ENDING 31ST AUGUST.	
	1918.	1917.
Exports to United Kingdom	266	203
„ to Continent	98	366
„ to Far East	1,047	1,510
„ to Other Countries	25	13
Total (*a*) ...	1,436	2,092
Home Consumption—		
Mills	2,044	2,154
Extra-Factory or Local	750	750
Total ...	2,794	2,904
Grand Total ...	4,230	4,996
Less Imports	26	11
Approximate Crop	4,204	4,985
Estimated in forecast	4,000	4,489
Excess (neglecting 'carry over')	204	496
	Per cent. 5·1	per cent. 11·0

(*a*) The figures are subject to revision.

YARN PRODUCTION.

The quantity of yarn produced in India during the official year 1917-18, amounted to **660,575,615 lbs.** as against **681,107,231 lbs.** during the previous 12 months or a decrease of **20,531,616 lbs.** or **3·01 per cent.** Of this amount **340,539,436 lbs.** were consumed in the production of **381,404,169 lbs.** cloth and **119,114,697 lbs.** exported to Foreign Countries during the official year 1917-18, leaving a balance of **200,921,482 lbs.**

YARN EXPORTS.

Exports of Indian yarn from India to Foreign Countries during the official year 1917-18 amounted to **119,114,697 lbs.** as against **160,416,911 lbs.** in 1916-17, showing a decrease of **41,302,214 lbs.** or **25·74 per cent.** The quantity exported during the 9 months of official year 1918-19, amounted to **40,166,036 lbs.** as compared with **103,570,737 lbs.** in 1917-18, showing a decrease of **63,404,701 lbs.** or **61·21 per cent.**

CLOTH PRODUCTION.

The production of cloth in India during the official year 1917-18 amounted to **1,614,126,458 yards** as against **1,578,132,789 yards,** showing an increase of **35,993,669 yards,** or **2·28 per cent.** The Exports to Foreign Countries during the official year 1917-18, compared with 1916-17, show a decrease of **73 millions** and with 1915-16 an increase of **58 million yards** :—

1908-09	77,988,964	yards.
1909-10	94,137,558	,,
1910-11	99,788,315	,,
1911-12	81,429,410	,,
1912-13	86,512,812	,,
1913-14	89,233,716	,,
1914-15	67,194,430	,,
1915-16	113,465,214	,,
1916-17	244,745,475	,,
1917-18	171,816,919	,,

Production of Yarn and Cloth in India from 1st January to 31st December 1918 :—

Yarn.	Lbs.
1918	623,674,655
1917 (revised)	669,265,167
Decrease ...	45,590,512
	or 6·81 %

Cloth.	Yards.	Lbs.
1918...	1,449,803,680	349,501,646
1917 (revised) ...	1,602,518,859	379,093,485
Decrease	152,715,179	29,591,839
	or 9·52 %	or 7·80 %

PROGRESS OF THE MILL INDUSTRY.

The following statement shows the progress of the Mill Industry in the Island of Bombay, as also in the whole of India :—

BOMBAY ISLAND.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	75	2,187,425	21,287	69,530	2,459,646	702,756
1898	82	2,226,982	21,379	70,728	2,860,648	817,328
1899	82	2,410,861	22,209	77,169	3,327,800	950,800
1900	82	2,536,891	22,215	72,914	2,606,800	744,800
1901	81	2,571,092	22,414	82,162	2,435,153	695,758
1902	80	2,523,769	22,845	86,122	3,455,823	987,378
1903	80	2,533,382	23,125	86,913	3,451,798	986,228
1904	79	2,534,230	24,136	89,915	3,404,569	972,734
1905	81	2,560,916	28,073	92,924	3,753,582	1,072,452
1906	84	2,614,323	28,778	100,798	3,994,424	1,141,264
1907	85	2,613,483	31,982	98,101	3,905,125	1,115,750
1908	86	2,734,683	35,967	101,536	3,777,179	1,079,194
1909	89	2,800,345	39,264	105,751	3,845,464	1,098,704
1910	89	2,824,046	41,931	104,550	3,444,203	984,058
1911	87	2,890,590	42,467	104,500	3,337,075	953,450
1912	86	2,885,452	43,388	109,691	3,771,656	1,077,616
1913	90	2,925,966	45,250	110,033	3,752,735	1,072,210
1914 (year ending 31st August).	85	3,009,172	48,845	109,860	3,773,133	1,078,038
1915 do.	86	2,994,367	51,846	111,924	3,591,175	1,026,050
1916 do.	86	2,984,575	53,205	118,303	3,836,609	1,096,174
1917 do.	87	2,933,775	57,921	125,713	3,971,849	1,134,814
1918 do.	87	2,882,648	59,162	124,199	3,739,722	1,068,492

ALL-INDIA.

Year ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate Quantity of Cotton consumed.	
					Cwts.	Bales of 392 lbs.
1897	173	4,065,618	37,584	144,335	45,53,276	13,00,936
1898	185	4,259,720	38,013	148,964	51,84,648	14,81,328
1899	188	4,728,333	39,069	162,108	58,63,165	16,75,190
1900	193	4,945,783	40,124	161,189	50,86,732	14,53,352
1901	193	5,006,936	41,180	172,883	47,31,090	13,51,740
1902	192	5,006,965	42,584	181,031	61,77,633	17,65,038
1903	192	5,043,297	44,092	181,399	60,87,690	17,39,340
1904	191	5,118,121	45,337	184,779	61,06,681	17,44,766
1905	197	5,163,486	50,139	195,277	65,77,354	18,79,244
1906	217	5,279,595	52,668	208,616	70,82,306	20,23,516
1907	224	5,333,275	58,436	205,696	69,30,595	19,80,170
1908	241	5,756,020	67,920	221,195	69,70,250	19,91,500
1909	259	6,053,231	76,898	236,924	73,81,500	21,09,000
1910	263	6,195,671	82,725	233,624	67,72,535	19,35,010
1911	263	6,357,460	85,352	230,649	66,70,531	19,05,866
1912	268	6,463,929	88,951	243,637	71,75,357	20,50,102
1913	272	6,596,862	94,136	253,786	73,36,056	20,96,016
1914 (year ending 31st August).	271	6,778,895	1,04,179	260,276	75,00,941	21,43,126
1915 do.	272	6,848,744	1,08,009	265,346	73,59,212	21,02,632
1916 do.	266	6,839,877	1,10,268	274,361	76,92,013	21,97,718
1917 do.	263	6,738,697	1,14,621	276,771	76,93,574	21,98,164
1918 do.	262	6,653,871	1,16,484	282,227	72,99,873	20,85,678

The undernoted figures show an increase in the quantity of yarn produced in Bombay during the year 1918 :—

Year ending 30th June.	* Yarn produced.	Cotton.		
		Mill Consumption.	Exports.	Arrivals.
	† Bales.	§ Bales.	§ Bales.	§ Bales.
1905	8,33,858	10,72,452	10,47,721	26,09,012
1906	9,73,449	11,41,264	14,93,872	26,63,208
1907	9,26,649	11,15,750	19,15,702	29,48,993
1908	8,82,879	10,79,194	11,85,177	21,22,754
1909	8,94,115	10,98,704	13,66,570	21,66,281
1910	8,25,197	9,84,058	20,25,165	31,51,905
1911	8,01,068	9,53,450	16,82,430	24,67,176
1912	8,19,102	10,77,616	13,06,153	25,39,826
1913	9,09,202	10,72,210	14,73,876	27,74,311
1914 (year ending 31st August)	8,87,561	10,78,038	25,70,615	37,39,409
1915 do.	8,05,383	10,26,050	18,61,317	26,88,423
1916 do	9,41,857	10,96,174	19,93,235	31,38,528
1917 do.	8,89,748	11,34,814	16,30,455	31,20,347
1918 do.	8,93,221	10,68,492	15,13,147	23,06,445

* Year ending 31st March. † Bales of 400 lbs. § Bales of 3½ cwts.

Below is a comparative statement of **Cotton Consumption, Yarn and Cloth Production in India** for a series of years :—

12 months ending 31st March.	Cotton.		Yarn.		Cloth.	
	† Mill Consumption.	F.-P. Bales of 3½ cwts. each.	Production.	Bales of 400 lbs. each.	Production.	
	Cwts.		Cwts.		Yards.	Lbs.
1899	58,63,165	16,75,190	45,74,867	12,80,962	35,57,09,050	10,16,89,943
1900	50,86,732	14,53,352	45,87,708	12,84,558	32,94,23,397	9,80,64,807
1901	47,31,090	13,51,740	31,51,563	8,82,437	34,11,76,942	9,87,47,566
1902	61,77,633	17,65,038	51,15,519	14,32,345	40,97,44,993	11,96,50,685
1903	60,87,690	17,39,340	51,44,951	14,40,586	40,63,16,717	12,27,74,014
1904	61,06,681	17,44,766	51,57,338	14,44,054	46,05,54,273	13,80,44,172
1905	65,77,354	18,79,244	51,64,118	14,45,953	54,95,29,065	15,87,46,555
1906	70,82,306	20,23,516	60,79,630	17,02,296	56,49,90,190	16,38,80,194
1907	69,30,595	19,80,170	58,36,611	16,34,251	70,81,39,874	16,57,67,858
1908	69,70,250	19,91,500	56,99,063	15,95,738	80,84,26,561	18,90,51,679
1909	73,81,500	21,09,000	58,64,556	16,42,075	82,44,89,164	19,23,64,697
1910	67,72,535	19,35,010	56,01,484	15,68,410	96,38,69,482	22,88,24,078
1911	66,70,531	19,05,866	54,45,778	15,24,318	1,04,27,41,653	24,58,14,873
1912	71,75,357	20,50,102	55,80,626	15,62,575	1,13,61,51,590	26,66,44,181
1913	73,36,056	20,96,016	61,47,079	17,21,182	1,22,04,42,545	28,54,71,002
1914	*75,00,961	21,43,126	60,96,222	17,06,942	1,16,42,91,588	27,43,88,550
1915	*73,59,212	21,02,632	58,21,291	16,29,961	1,13,57,07,952	27,70,05,900
1916	*76,92,013	21,97,718	64,50,219	18,06,061	1,44,15,14,550	35,22,54,554
1917	*76,93,574	21,98,164	60,81,314	17,02,768	1,57,81,32,789	37,77,28,816
1918	*72,99,873	20,85,678	58,97,996	16,51,439	1,61,41,26,458	38,14,04,169

* Year ending 31st August. † Year ending 30th June.

Shipments of Country-made Piece-Goods from Bombay to China and Japan :—

Period.	China.		Japan.		Total.	
	Packages.	Yards.	Packages.	Yards.	Packages.	Yards.
From 1st Jan. to 31st Dec. 1877...	10	14,400	...	.....	10	14,400
Do. do. 1878...	1,206	14,99,334	58	1,13,528	1,264	16,12,862
Do. do. 1879...	296	3,65,640	5	8,400	301	3,74,040
Do. do. 1880...	1,553	18,90,685	110	1,32,000	1,663	20,22,685
Do do. 1881...	144	1,68,139	2	5,250	146	1,73,389
Do. do. 1882...	573	7,13,237	20	36,714	593	7,49,915
Do. do. 1883...	1,875	21,88,770	452	5,65,953	2,327	27,54,723
Do. do. 1884...	1,595	17,70,662	16	25,187	1,611	17,95,849
Do. do. 1885...	2,303	37,12,273	6	5,376	2,309	37,17,649
Do. do. 1886...	2,302	29,88,890	...	.....	2,302	29,88,890
Do. do. 1887...	1,963	25,84,680	3	4,560	1,966	25,89,240
Do. do. 1888...	11,320	1,57,51,688	96	1,40,321	11,416	1,58,92,009
Do. do. 1889...	1,302	19,85,997	26	31,200	1,328	20,17,197
Do. do. 1890...	3,148	36,60,574	21	23,800	3,169	36,84,374
Do. do. 1891...	4,564	61,02,250	...	.....	4,564	61,02,250
Do. do. 1892...	7,416	99,84,335	...	.....	7,416	99,84,335
Do. do. 1893...	3,598	45,17,445	38	57,312	3,636	45,74,757
Do. do. 1894...	4,949	60,68,702	...	.....	4,949	60,68,702
Do. do. 1895...	7,744	1,00,64,441	7	7,200	7,751	1,00,71,641
Do. do. 1896...	7,024	86,38,535	26	30,420	7,050	86,68,955
Do. do. 1897...	2,368	30,36,875	15	21,988	2,383	30,58,863
Do. do. 1898...	947	13,18,478	...	.....	947	13,18,478
Do. do. 1899...	3,034	39,93,348	1	1,680	3,035	39,95,028
Do. do. 1900...	1,080	13,72,980	...	.....	1,080	13,72,980
Do. do. 1901...	418	5,59,100	...	.....	418	5,59,100
Do. do. 1902...	500	5,69,758	...	.....	500	5,69,758
Do. do. 1903...	138	1,68,081	...	.....	138	1,68,081
Do. do. 1904...	2,410	27,98,025	...	.....	2,410	27,98,025
Do. do. 1905...	10,085	1,16,72,521	...	.....	10,085	1,16,72,521
Do. do. 1906...	557	7,04,090	...	.....	557	7,04,090
Do. do. 1907...	262	3,53,092	...	.....	262	3,53,092
Do. do. 1908...	2,303	32,45,175	...	.....	2,303	32,45,175
Do. do. 1909...	2,484	31,37,627	...	.....	2,484	31,37,627
Do. do. 1910...	1,804	23,56,642	...	.....	1,804	23,56,642
Do. do. 1911...	279	3,05,684	...	.....	279	3,05,684
Do. do. 1912...	822	10,39,900	...	.....	822	10,39,900
Do. do. 1913...	638	7,62,280	...	.....	638	7,62,280
Do. do. 1914...	98	1,40,120	...	.....	98	1,40,120
Do. do. 1915...	223	3,24,720	...	.....	223	3,24,720
Do. do. 1916...	200	2,84,044	...	.....	200	2,84,044
Do. do. 1917...	6	5,528	...	.....	6	5,528
Do. do. 1918...	1	798	...	.....	1	798

Shipments of Country-made Yarn from Bombay to China and Japan :—

Period.	To China (Bales, 400 lbs. each).	To Japan (Bales, 400 lbs. each).	Total Bales.
From 1st January to 31st December 1877	28,516	142	28,658
Do. do. 1878	45,933	1,745	47,678
Do. do. 1879	45,530	4,842	50,372
Do. do. 1880	63,194	4,527	67,721
Do. do. 1881	61,783	7,378	69,161
Do. do. 1882	81,434	9,854	91,288
Do. do. 1883	94,982	17,421	1,12,403
Do. do. 1884	1,27,318	13,846	1,41,164
Do. do. 1885	1,54,517	19,020	1,73,537
Do. do. 1886	1,99,407	20,543	2,19,950
Do. do. 1887	2,05,158	39,730	2,44,888
Do. do. 1888	2,34,071	52,697	2,86,768
Do. do. 1889	2,54,697	62,220	3,16,917
Do. do. 1890	3,25,060	37,722	3,62,782
Do. do. 1891	3,65,038	10,939	3,75,977
Do. do. 1892	3,85,771	21,445	4,07,216
Do. do. 1893	2,97,572	14,198	3,11,770
Do. do. 1894	3,38,703	10,743	3,49,446
Do. do. 1895	3,74,119	2,515	3,76,634
Do. do. 1896	4,71,023	2,467	4,73,490
Do. do. 1897	3,61,221	645	3,61,866
Do. do. 1898	4,37,645	475	4,38,120
Do. do. 1899	5,79,619	250	5,79,869
Do. do. 1900	2,53,331	100	2,53,431
Do. do. 1901	5,36,195	.....	5,36,195
Do. do. 1902	5,55,487	.....	5,55,487
Do. do. 1903	6,04,044	.....	6,04,044
Do. do. 1904	4,60,316	3	4,60,319
Do. do. 1905	6,51,870	.....	6,51,870
Do. do. 1906	5,96,926	500	5,97,426
Do. do. 1907	4,12,127	200	4,12,327
Do. do. 1908	4,41,899	.....	4,41,899
Do. do. 1909	5,10,746	.....	5,10,746
Do. do. 1910	4,24,893	.....	4,24,893
Do. do. 1911	2,75,087	.....	2,75,087
Do. do. 1912	4,33,989	.....	4,33,989
Do. do. 1913	4,05,359	.....	4,05,359
Do. do. 1914	3,24,586	.....	3,24,586
Do. do. 1915	3,58,777	.....	3,58,777
Do. do. 1916	3,03,692	.....	3,03,692
Do. do. 1917	2,86,365	107	2,86,472
Do. do. 1918	1,08,568	.....	1,08,568

The following Statement shows the **Shipment of Cotton Piece-goods and Yarns from the United Kingdom to British India, China and Japan** in the years 1877 to 1918 :—

Years.	Piece-goods of all kinds.			Yarns.		
	British India.	To China (including Hongkong).	To Japan.	British India.	To China (including Hongkong).	To Japan.
(1st Jan. to 31st Dec.)	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1877	*1,30,49,55,496	36,73,29,900	2,71,50,300	*3,60,30,025	1,79,62,200	1,51,05,700
1878	*1,18,90,59,900	34,00,97,800	4,22,32,400	*3,53,92,000	1,10,58,200	2,54,09,600
1879	*1,20,57,46,400	46,23,03,800	6,16,17,500	*2,95,96,900	1,43,43,400	2,46,07,700
1880	*1,67,03,10,900	44,72,71,900	6,14,64,500	*4,40,97,700	1,95,14,200	2,69,11,600
1881	*1,63,97,43,500	52,38,52,300	6,33,25,100	*4,06,83,300	1,91,49,400	2,83,29,800
1882	*1,52,21,58,000	40,19,58,300	5,29,90,500	*4,22,08,300	1,52,26,700	1,91,44,200
1883	*1,65,30,73,000	37,06,59,800	4,50,06,000	*4,21,72,400	1,33,70,700	2,01,48,500
1884	*1,64,27,31,800	39,45,83,600	4,53,54,200	*4,55,85,100	1,57,24,300	2,31,34,800
1885	*1,66,46,31,000	52,39,27,000	4,54,12,400	*4,15,20,600	2,03,73,900	1,26,87,200
1886	2,11,88,38,400	45,58,23,000	3,46,28,500	4,66,05,800	1,05,98,200	1,63,32,200
1887	1,81,19,64,500	55,27,42,700	6,54,03,800	4,88,52,400	1,18,82,200	2,34,72,500
1888	2,03,52,40,300	57,45,47,500	7,78,56,400	5,40,62,000	1,74,74,000	2,71,68,600
1889	2,00,11,53,400	47,44,26,100	8,25,78,000	4,58,54,300	88,28,900	2,68,32,600
1890	2,02,16,18,500	57,02,97,800	6,85,09,400	4,97,34,000	1,49,56,900	2,31,00,500
1891	1,83,64,90,600	53,41,29,400	6,11,20,100	5,00,03,600	1,31,44,800	1,48,26,500
1892	1,85,08,72,200	49,74,85,200	7,51,80,500	3,95,05,200	85,01,300	2,33,84,900
1893	1,88,82,91,200	36,54,25,500	6,83,07,800	3,85,38,400	87,78,500	1,89,63,000
1894	2,27,63,45,600	42,53,40,200	7,16,03,900	4,00,36,000	97,69,500	1,46,38,800
1895	1,71,82,24,000	52,81,87,300	9,90,35,600	4,10,70,600	1,12,26,100	2,12,66,000
1896	2,03,80,24,500	54,29,93,400	10,55,07,100	4,91,63,500	90,76,400	2,27,87,400
1897	1,75,88,37,600	44,51,82,100	9,40,56,700	4,76,96,100	1,12,46,000	2,31,42,600
1898	2,08,38,69,400	48,64,96,200	10,49,66,000	4,26,82,900	1,31,09,700	1,71,91,500
1899	2,18,08,85,400	55,40,80,000	9,38,50,600	3,90,14,900	1,13,44,700	1,25,26,500
1900	1,87,78,08,200	45,61,95,300	11,94,70,200	3,21,54,600	22,69,700	1,13,78,800
1901	2,22,86,32,400	49,10,72,700	6,33,21,400	5,53,10,100	69,38,200	74,85,900
1902	1,99,62,07,800	57,47,73,000	10,91,16,400	3,02,08,100	63,97,800	23,65,900
1903	1,99,81,67,200	47,76,91,500	6,73,24,800	2,53,58,000	46,60,300	14,06,100
1904	2,25,53,15,900	54,90,73,900	4,23,74,000	2,64,18,000	24,57,200	6,80,700
1905	2,39,19,89,000	79,97,32,300	12,87,24,800	3,93,21,300	84,40,900	40,70,700
1906	2,35,16,94,500	64,74,25,400	11,02,86,400	3,77,52,400	55,50,600	63,13,900
1907	2,45,42,33,800	55,33,73,000	12,12,40,900	3,10,11,700	42,98,600	21,12,300
1908	2,13,09,20,200	49,82,92,600	11,38,94,300	3,84,24,400	55,38,300	16,87,300
1909	2,04,67,99,100	57,24,82,000	11,39,07,500	3,60,23,200	44,77,400	9,94,500
1910	2,21,53,31,700	47,13,62,200	10,05,88,200	2,64,82,300	7,52,200	3,40,800
1911	2,42,16,61,200	64,75,03,100	9,22,08,300	3,64,98,000	30,90,000	.....
1912	2,79,52,54,700	52,76,36,800	7,47,66,300	4,21,95,700	26,40,100	.....
1913	3,05,73,92,000	71,65,71,400	5,01,99,900	3,74,21,400	21,46,400	.....
1914	2,60,83,36,000	57,79,47,600	2,60,98,600	3,74,44,200	16,47,700	.....
1915	1,90,80,94,500	37,50,82,300	1,96,62,800	3,79,78,300	6,78,600	.....
1916	1,93,51,28,900	37,74,26,700	1,72,87,000	2,68,80,400	3,13,700	.....
1917	1,90,67,24,500	30,95,85,900	1,25,97,500	1,79,00,100	1,88,500	.....
1918	93,53,86,800	21,68,90,200	1,09,58,500	82,70,600	67,800	.....
Average for 10 years (1909 to 1918)	2,18,30,10,940	47,91,98,720	5,18,07,460	3,07,00,420	16,00,240	1,33,530
Increase or decrease on figures for 1917 and 1918.	—50·90 %	—30·10 %	—13 %	—53·79 %	—64·0 %	.....

* Excluding Burma.

The **Imports of Yarn and Cloth into China** are summarised in the following statement :—

From	Yarn.		Cloth.	
	Average of 10 years (1909 to 1918.)	1918.	Average of 10 years (1909 to 1918.)	1918.
			Yards.	Yards.
Bombay, bales of 400 lbs. ...	3,43,206	1,08,568	.....	.....
,, lbs.	13,72,82,400	4,34,27,200	8,35,734	798
United Kingdom, lbs	16,00,240	67,800	47,91,98,720	21,63,90,200
Total lbs. ...	13,88,82,640	4,34,95,000	.....	.....
Total yards ...	.....	.....	48,00,34,454	21,63,90,998

Imports of Piece-Goods (Grey, White and Coloured) and Yarn into British India from Japan ; Excise Duty realized from Goods woven in the Cotton Mills in India, and gross amount of Customs Duty collected on Piece-Goods (Grey, White and Coloured) imported from the United Kingdom into British India :—

YEARS.	Imports of Piece-Goods and Yarn from Japan.		Excise Duty realized from Goods woven in Cotton Mills in India.		Gross amount of Customs Duty collected on Piece-Goods imported from United Kingdom.
	Piece-Goods.	Yarn.	Gross.	Net.	
	Yards.	lbs.	Rs.	Rs.	Rs.
1896-1897 ...	26,888	10	11,45,200	11,13,454	88,72,221
1897-1898 ...	10,413	10	12,14,108	11,86,848	76,10,777
1898-1899 ...	9,394	150	14,27,246	14,05,216	81,75,168
1899-1900 ...	24,768	140	13,80,526	13,50,306	88,62,453
1900-1901 ...	22,076	128,140	12,64,787	12,11,431	89,05,782
1901-1902 ...	34,827	.....	18,31,079	17,77,965	99,00,280
1902-1903 ...	24,934	.....	19,31,754	18,91,010	92,11,090
1903-1904 ...	308,988	2,080	21,36,510	20,95,151	92,73,539
1904-1905 ...	344,897	.....	24,49,145	24,00,976	1,13,99,465
1905-1906 ...	260,097	33	27,90,239	27,54,516	1,24,47,029
1906-1907 ...	178,180	57	29,82,671	29,46,515	1,20,41,047
1907-1908 ...	99,806	110	34,97,216	34,53,443	1,42,09,100
1908-1909 ...	111,739	120	36,58,276	36,12,977	1,07,06,882
1909-1910 ...	76,808	40	41,43,892	40,98,719	1,12,97,951
1910-1911 ...	154,413	316,117	44,56,129	44,01,707	1,29,67,691
1911-1912 ...	622,861	586,677	50,61,974	49,86,971	1,42,85,489
1912-1913 ...	5,880,723	384,429	58,39,147	57,97,745	1,77,00,532
1913-1914 ...	8,900,578	1,000,260	56,77,256	56,01,064	1,91,85,776
1914-1915 ...	16,042,064	921,730	51,74,091	51,65,345	1,43,69,049
1915-1916 ...	39,101,998	761,929	51,15,846	50,30,382	1,23,08,159
1916-1917 ...	†100,122,516	4,007,635	47,08,749	46,27,726	1,44,57,329
1917-1918* ...	††94,556,347	4,206,491	81,84,093	79,96,211	3,32,11,353

* Subject to revision.
† Of these 75,620,590 yards are Grey Piece-Goods.
†† Of these 73,378,197 yards are Grey Piece-Goods.

The following table shows the **number of pounds of yarn produced in India per spindle in position,** which is a fairly good index of the steadiness with which the spindles have been worked, and the prosperity or depression of the industry :—

Years.	Spindles in position.	Yarn produced.	Pounds per spindle.
		Cwts.	
1896	39,32,946	38,60,287	109·93
1897	40,65,618	37,78,436	104·08
1898	42,59,720	41,30,320	108·59
1899	47,28,333	45,74,867	108·36
1900	49,45,783	45,87,708	103·89
1901	50,06,936	31,51,563	70·49
1902	50,06,965	51,15,519	114·42
1903	50,43,297	51,44,951	114·25
1904	51,18,121	51,57,338	112·85
1905	51,63,486	51,64,118	112·01
1906	52,79,595	60,79,630	128·97
1907	53,33,275	58,36,611	122·57
1908	57,56,020	56,99,063	110·89
1909	60,53,231	58,64,556	108·50
1910	61,95,671	56,01,484	101·25
1911	63,57,460	54,45,778	95·93
1912	64,63,929	55,80,626	96·69
1913	65,96,862	61,47,079	104·36
1914	67,78,895	60,96,222	100·72
1915	68,48,744	58,21,291	95·19
1916	68,89,877	64,50,219	105·61
1917	67,38,697	60,81,314	101·07
1918	66,53,871	58,97,996	99·27

The fluctuations in the **Spot Prices of Middling Upland Cotton in Liverpool** are shown below, as also the **Average Prices of Ginned Oomrawati and Ginned Bengal Cotton in Bombay :—**

	Average Price per lb. in Liverpool for Middling Upland.	Average Price per Candy of 784 lbs. in Bombay.			
		Oomrawati (Khamgaum Akola) Ginned "Fine."	Delivery.	Bengal Ginned "Fine."	Delivery.
1918.	*d.*	Rs.		Rs.	
March	23·92	676¼	Ready	652½	Ready.
April	23·47	673¾	Do.	617½	Do.
May	21·32	635	Do.	577½	Do.
June	22·02	625½	Do.	548	Do.
July	21·77	647½	Do.	579¾	Do.
August	23·12	736	Do.	694	Do.
September	24·58	769½	Do.	695½	Do.
October	23·46	734¾	Do.	749	Do. New crop.
November	21·80	565	Do.	572½	Do. do.
December	21·25	547	Do.	485	Do. do.
1919.					
January	18·87	563½	Do	490½	Do. do.
February	17·41	495¼	Do.	434	Do. do.

As regards the **Prices of Silver in Bombay and the Rates of Exchange on Hongkong and Shanghai,** the following were the quotations on the last Mail day of each month :—

	Price of Bar Silver in Bombay. (Ex. Duty.)	China Exchange.	
		Hongkong per 100 Dollars.	Shanghai per 100 Taels.
1918.	Rs. a. p.	Rs. a. p.	Rs. a. p.
23rd February	98 15 0	207 8 0	297 8 0
30th March	103 6 0	220 0 0	312 0 0
27th April	111 14 0	209 0 0	297 0 0
25th May	112 10 0	209 0 0	299 8 0
29th June	108 10 0	217 4 0	311 0 0
27th July	110 10 0	220 12 0	316 8 0
31st August	110 10 0	242 8 0	342 0 0
28th September	110 10 0	251 0 0	384 0 0
26th October	103 10 0	223 0 0	351 0 0
30th November	85 2 0	223 8 0	347 0 0
28th December	101 10 0	226 8 0	348 0 0
1919.			
25th January	103 2 0	219 0 0	338 0 0

For purposes of comparison, the following figures are appended showing the **Rates of Exchange on Hongkong and the Prices of Silver ruling at the end of March** in each of the following years :—

	Price of Silver. Per 100 Tolas.		Exchange on Hongkong.
	Rs.	a.	Rs.
1894	84	$11\frac{7}{12}$	$175\frac{1}{12}$
1895	91	12	$188\frac{13}{26}$
1896	92	$9\frac{1}{12}$	$186\frac{6}{13}$
1897	83	$9\frac{1}{3}$	$163\frac{99}{100}$
1898	71	3	$141\frac{1}{4}$
1899	73	$15\frac{15}{23}$	$149\frac{5}{23}$
1900	73	$3\frac{3}{4}$	147.
1901	75	$4\frac{9}{32}$	$151\frac{17}{30}$
1902	67	$1\frac{3}{7}$	$138\frac{3}{23}$
1903	60	$4\frac{7}{8}$	$119\frac{1}{2}$
1904	70	$10\frac{6}{23}$	$137\frac{8}{11}$
1905	72	1	$139\frac{11}{26}$
1906	79	$10\frac{3}{8}$	$155\frac{11}{36}$
1907	83	$14\frac{7}{11}$	$162\frac{1}{10}$
1908	70	$1\frac{9}{23}$	$142\frac{19}{30}$
1909	62	$8\frac{1}{4}$	$131\frac{2}{13}$
1910	68	$10\frac{7}{22}$	$130\frac{13}{24}$
1911	70	$13\frac{8}{23}$	$134\frac{1}{2}$
1912	78	$9\frac{7}{23}$	$143\frac{21}{46}$
1913	75	8	$143\frac{3}{4}$
1914	77	$\frac{11}{16}$	$142\frac{3}{4}$
1915	70	$\frac{3}{8}$	134
1916	82	12	148
1917	87	15	$175\frac{1}{4}$
1918	103	6	218
1919	116		215

SPINDLES AND LOOMS AT WORK IN INDIA, THE UNITED STATES OF AMERICA, GREAT BRITAIN, GERMANY, CHINA AND JAPAN.

The following figures have been obtained from various sources and may be taken as being approximately correct. In order, however, to make the record as complete as possible, the Committee will be obliged, if members and others who have any additional particulars available will kindly forward them to the Secretary for inclusion in any future statements that may be published :—

SPINDLES.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870	.....	7,132,415	33,995,000	.....	.....	.....
1871	.....	.....	.....	.....	.....	.....
1872	.....	.....	.....	.....	.....	.....
1873	.....	.....	.....	.....	.....	.....
1874	.....	.....	.....	.....	.....	.....
1875	.....	.....	.....	4,200,000	.....	.....
1876	1,100,112	.....	.....	.....	.....	.....
1877	1,244,206	.....	.....	.....	.....	.....
1878	1,289,706	.....	.....	.....	.....	.....
1879	1,452,794	.....	.....	.....	.....	.....
1880	1,461,590	10,653,435	.....	.....	.....	.....
1881	1,513,096	.....	.....	.....	.....	.....
1882	1,620,814	.....	.....	.....	30,000	.....
1883	1,790,388	.....	.....	.....	.....	.....
1884	2,001,667	.....	43,000,000	.....	.....	.....
1885	2,145,646	.....	43,000,000	.....	.....	.....
1886	2,261,561	.....	42,700,000	.....	.....	.....
1887	2,421,290	.....	42,740,000	.....	.....	.....
1888	2,488,851	.....	43,000,000	.....	.....	.....
1889	2,762,518	.....	43,500,000	.....	.....	.....
1890	3,274,196	14,384,180	43,750,000	.....	.....	.....
1891	3,351,694	14,640,000	44,750,000	.....	.....	.....
1892	3,402,232	15,200,000	45,270,000	.....	385,314	.....
1893	3,575,917	15,700,000	45,270,000	.....	381,781	.....
1894	3,649,736	16,100,000	45,190,000	.....	530,074	.....
1895	3,809,929	16,650,000	45,400,000	6,571,332	580,945	.....
1896	3,932,946	17,333,396	44,900,000	.....	692,384	.....
1897	4,065,618	18,228,991	44,500,000	.....	768,328	.....
1898	4,259,720	18,434,244	44,900,000	7,115,500	1,027,817	.....
1899	4,728,333	19,329,092	45,600,000	.....	1,170,337	.....
1900	4,945,783	19,472,232	45,600,000	8,031,400	1,274,000	550,000
1901	5,006,936	20,196,835	46,100,000	8,434,601	1,234,976	.....
1902	5,006,965	20,907,212	49,727,107	.....	1,230,697	.....
1903	5,043,297	21,212,827	49,700,000	.....	1,381,306	.....
1904	5,118,121	22,197,522	49,500,000	.....	1,345,585	.....
1905	5,163,486	22,861,043	50,964,874	8,832,016	1,426,594	.....
1906	5,279,595	24,628,379	52,796,230	9,121,259	1,472,253	.....
1907	5,333,275	25,681,509	52,585,362	9,730,209	1,540,452	750,000
1908	5,756,020	26,133,442	55,218,024	9,850,209	1,695,879	.....
1909	6,053,231	27,914,085	57,026,422	10,162,872	1,954,892	.....
1910	6,195,671	28,299,482	57,731,829	10,200,000	2,099,764	.....
1911	6,357,460	29,064,492	58,002,435	10,480,090	2,170,796	831,000
1912	6,463,929	29,962,713	58,140,220	10,725,732	2,158,628	833,112
1913	6,596,862	30,579,000	58,481,000	10,920,426	2,176,960	947,406
1914	6,778,895	32,227,840	59,317,187	10,162,872	2,203,978	1,000,000
1915	6,848,744	32,400,792	59,905,000	.....	2,657,000	.....
1916	6,839,877	32,653,164	59,811,222	.....	3,162,832	1,029,218
1917	6,738,697	33,535,000	60,973,000	.....	3,182,000	1,126,568
1918	6,653,871	34,219,156	57,685,841	.....	3,075,435	.....

LOOMS.

Year.	India.	United States of America.	Great Britain.	Germany.	Japan.	China.
1870	.....	.....	441,000	.....	.....	.....
1871	.....	.....	.....	.....	.....	.....
1872	.....	.....	.....	.....	.....	.....
1873	.....	.....	.....	.....	.....	.....
1874	.....	.....	.....	.....	.....	.....
1875	.....	.....	.....	.....	.....	.....
1876	9,139	.....	.....	.....	.....	.....
1877	10,385	.....	.....	.....	.....	.....
1878	10,533	.....	.....	.....	.....	.....
1879	13,018	.....	.....	.....	.....	.....
1880	13,502	.....	.....	.....	.....	.....
1881	13,707	.....	.....	.....	.....	.....
1882	14,172	.....	.....	.....	.....	.....
1883	15,373	.....	.....	.....	.....	.....
1884	16,262	.....	.....	.....	.....	.....
1885	16,537	.....	561,000	.....	.....	.....
1886	17,455	.....	.....	.....	.....	.....
1887	18,536	.....	.....	.....	.....	.....
1888	19,496	.....	.....	.....	.....	.....
1889	21,561	.....	.....	.....	.....	.....
1890	23,412	.....	.....	.....	.....	.....
1891	24,531	.....	.....	.....	.....	.....
1892	25,444	.....	660,000	.....	.....	.....
1893	28,164	.....	.....	.....	.....	.....
1894	31,154	.....	.....	.....	.....	.....
1895	35,338	.....	.....	245,000	.....	.....
1896	37,270	354,358	.....	.....	.....	.....
1897	37,584	379,341	.....	.....	2,852	.....
1898	38,013	384,745	.....	240,000	2,798	.....
1899	39,069	392,690	.....	.....	2,757	.....
1900	40,124	.....	.....	.....	5,045	.....
1901	41,180	411,106	.....	211,818	.....	.....
1902	42,584	477,072	.....	.....	.....	.....
1903	44,092	488,760	684,000	.....	5,043	.....
1904	45,337	503,027	.....	.....	5,085	.....
1905	50,139	515,006	704,357	.....	8,140	.....
1906	52,668	525,630	704,357	230,200	9,601	.....
1907	58,436	536,815	725,221	.....	9,462	.....
1908	67,920	546,160	736,325	.....	11,146	.....
1909	76,898	555,398	739,382	.....	13,813	.....
1910	82,725	625,719	741,197	.....	17,702	.....
1911	85,352	633,909	741,260	.....	20,431	.....
1912	88,951	671,873	758,712	.....	20,902	3,738
1913	94,136	709,255	786,205	.....	20,634	4,755
1914	104,179	696,387	805,452	230,200	24,223	.....
1915	108,099	689,840	808,145	.....	25,443	.....
1916	110,268	719,358	808,796	.....	30,068	4,755
1917	114,621	725,366	807,543	.....	30,258	5,853
1918	116,484	712,426	787,679	.....	33,040	.....

ESTIMATE OF COTTON CROP.

Season.	United States of America. Bales of 500 lbs. net.	India. Bales of 400 lbs. net.	Season.	United States of America. Bales of 500 lbs. net.	India. Bales of 400 lbs. net.
1870-71	3,842,748	.....	1894-95	9,522,216	2,223,029
1871-72	2,634,964	.....	1895-96	6,818,238	2,670,388
1872-73	3,440,112	.....	1896-97	8,305,524	2,264,890
1873-74	3,667,440	.....	1897-98	10,812,224	2,473,033
1874-75	3,371,280	.....	1898-99	11,008,368	3,015,269
1875-76	4,113,216	.....	1899-00	9,026,276	1,090,168
1876-77	3,937,120	.....	1900-01	10,028,830	2,953,381
1877-78	4,296,600	.....	1901-02	10,401,888	2,744,591
1878-79	4,536,156	.....	1902-03	10,311,084	3,367,030
1879-80	5,230,988	.....	1903-04	9,661,932	3,160,665
1880-81	6,077,520	.....	1904-05	13,408,228	3,791,000
1881-82	4,921,312	.....	1905-06	10,919,448	3,416,000
1882-83	6,533,000	.....	1906-07	13,269,200	4,934,000
1883-84	5,278,812	.....	1907-08	11,074,888	3,122,000
1884-85	5,249,520	.....	1908-09	13,513,026	3,692,000
1885-86	6,088,450	.....	1909-10	10,134,532	4,718,000
1886-87	6,031,072	.....	1910-11	11,785,200	3,853,000
1887-88	6,581,898	.....	1911-12	15,811,182	3,288,000
1888-89	6,619,806	.....	1912-13	13,934,752	4,610,000
1889-90	6,975,932	.....	1913-14	14,231,856	5,066,000
1890-91	8,222,952	.....	1914-15	14,893,824	5,209,000
1891-92	8,567,100	1,697,615	1915-16	12,553,312	3,738,000
1892-93	6,330,800	2,272,716	1916-17	12,432,288	4,489,000
1893-94	7,140,336	2,529,325	1917-18	11,566,250	4,000,000
			1918-19	.....	3,671,000

ELECTION OF CHAIRMAN OF THE ASSOCIATION FOR THE YEAR 1919.

The annual ballot for the office of Chairman of the Association took place on the 13th January 1919, and resulted in the election of **Mr. N. G. Hunt.**

DEPUTY CHAIRMAN OF THE ASSOCIATION.

The annual ballot for the above office took place on the 20th January, 1919, and resulted in the election of **Mr. Rehimtoola Currimbhoy.**

ELECTION OF COMMITTEE FOR 1919.

The ballot for the remaining 18 members of the Committee for the year 1919 was held on the 27th January 1919, and resulted in the election of the Hon'ble Sir Dinshaw M. Petit, Bart., Sir Sassoon David, Bart., the Hon'ble Sir Dinshaw E. Wacha, Kt., the Hon'ble Sir Fazulbhoy Currimbhoy, Kt., Sir Vithaldas Thackersey, Kt., the Hon'ble Mr. C. V. Mehta, the Hon'ble Mr. Munmohandas Ramji, W. H. Brady, Esq., A. Geddis, Esq., Matharadas Goculdas, Esq., Narottam M. Goculdas, Esq., Cowasjee Jehangir, Esq. (Jun.), Meyer Nissim, Esq., Jehangir B. Petit, Esq., A. J. Raymond, Esq., N. B. Saklatwalla, Esq., C. N. Wadia, Esq., and N. N. Wadia, Esq.

MEMBERSHIP.

The total Membership of the Association on the 31st December 1918 was 100 as compared with 98 at the end of 1917.

The following members were elected during the year under report :—

The Madhaorao Scindia Mills, Ld.—Proposed by the Simplex Mills, Ld. and seconded by the Bradbury Mills, Ld.

The Coronation Mills Co., Ld.—Proposed by the Gold Mohur Mills, Ld. and seconded by the Phœnix Mills, Ld.

The P. D. Patel Gin and Press Factory.—Proposed by the Manockjee Petit Manufacturing Co., Ld. and seconded by the Framjee Petit Spinning and Manufacturing Co., Ld.

The Globe Manufacturing Co., Ld.—Proposed by the Colaba Land and Mill Co., Ld. and seconded by the Phœnix Mills, Ld.

The following resigned membership :—

The Presidency Mills Co., Ld.

The Nimar Cotton Company.

REPRESENTATION OF THE ASSOCIATION IN THE BOMBAY LEGISLATIVE COUNCIL.

The Committee in November 1918 addressed the Bombay Government and submitted for consideration the question of increased and continuous representation of this Association in the Bombay Legislative Council.

The Committee pointed out that as a result of their memorial to Government in 1907 this Association and the Ahmedabad Millowners' Association were given alternative seats on the local Council, and while the Committee much appreciated this concession to the textile industry they submitted that the enlargement of the Councils foreshadowed in the Montagu-Chelmsford Reforms Scheme, the previously expressed intention of the Secretary of State for India of making adequate provision for representing the mercantile and industrial classes and the magnitude of the interests represented by the members of this Association, justified the increased and continuous representation on the Bombay Legislative Council, which the Committee were seeking to secure.

The Committee pointed out that the mill industry in this Presidency represented a capital estimated at about thirteen crores of rupees and paid to the State annually in Excise duty about Rs. 25 lakhs. The industry employed about 150,000 operatives on whom were dependent quite 300,000 persons. In the city of Bombay alone the industry contributed by way of Municipal rates and taxes the large sum of Rs. 3½ lakhs, representing about one-sixteenth part of the total property tax collected.

The Committee trusted that the reasons above set forth in support of their request for increased and continuous representation on the Bombay Legislative Council would commend themselves to Government and that the matter would receive urgent and sympathetic consideration.

No reply has, up to the time of writing this report, been received from Government. (*Appendix* **A.**)

MUNICIPAL ASSESSMENT OF MILLS.

(*See* Reports, 1882, p. 13 ; 1911, pp. 22, 106 ; 1912, pp. 29, 106 ; 1913, pp. 18 and 64.)

Towards the end of 1917 the Assessor and Collector of Municipal Taxes of the Bombay Municipality served notices on nearly all mills in Bombay enhancing the rateable valuation of the mills as from 1st April 1918 by nearly 50 per cent. When the mills concerned objected to the proposed increase the Assessor stated that it was due to the rise in the value of the land and buildings and requested the mills to furnish him with an estimate prepared by an expert showing separately the total area and value of land and the value of the mill buildings so that they might be checked by the Executive Engineer of the Municipality.

The matter was very carefully considered by the Committee and a deputation from the Association interviewed the Municipal Commissioner. As a result of the Committee's deliberations it was decided to recommend all members to accept the new rate.

MAINTENANCE OF STEAM IN MILLS FOR FIRE EXTINGUISHING APPLIANCES.

In November 1918 the Committee of the Bombay Fire Insurance Association informed this Association that they had had under consideration for some time the question of allowances granted to mills in which only one boiler was maintained. The Fire Insurance Association stated that it was a condition in all policies in respect of which allowances were made for fire extinguishing appliances "that steam for working the pumps shall be kept up *at all times* throughout the year in at least one of the boilers."

In mills having only one boiler this condition was of course impossible of observance, and as most mills cleaned the boilers out fortnightly, it meant that for one day and two nights twice a month there was no steam and during the Government inspection the boilers were inoperative for at least two days and three nights.

The Committee of the Fire Insurance Association added that it had therefore been decided that two boilers at least must be kept in every mill and each of these boilers must be capable of working the mill, in default of which the fire extinguishing appliances allowance would be considerably reduced. As, however, owing to the impossibility of obtaining new boilers and to the

scarcity of coal, it was deemed unreasonable to enforce that decision, it was proposed to let matters stand over until such time as boilers were procurable, but all mills having only one boiler should take immediate steps to obtain a second boiler of the required size.

The Committee of the Fire Insurance Association further stated that it had also been reported to them that mills having two boilers were in the habit of blowing out both boilers at the same time for boiler inspection by the Government Inspector, thus committing a breach of the condition under reference. That practice, it was declared, had to be stopped forthwith and only one boiler should be blown out at one time. If that were not attended to, the Committee would have no alternative but to reduce the fire extinguishing appliances allowance in respect of such mills.

It was requested that the above information and requirements should be laid before the members of this Association with a request that they should give the matter their due attention.

A copy of the letter from the Fire Insurance Association was accordingly sent to all members for their information. (*Appendix* **B**.)

INCOME TAX ACT.

The Government of Bombay in November 1917 forwarded to the Association for an expression of opinion a copy of a Bill to consolidate and amend the law relating to Income Tax.

The Bill was very carefully considered by the Committee who also had before them a report on the Bill which had been submitted to Government by the Bombay Chamber of Commerce. In replying to the Bombay Government the Committee stated that they approved generally the recommendations made by the Bombay Chamber. As regards allowances for depreciation the Committee specially pointed out that they felt that whatever system of assessment was ultimately adopted it should be standardized throughout India for each particular kind of industry. Cotton mills whether in the Bombay Presidency or in Bengal or in the United Provinces were similar in all respects and allowances for depreciation on machinery and buildings should, it was contended, therefore be the same in all Provinces. Bengal was allowed however 5 per cent. on buildings and machinery while Bombay was granted only 2½ per cent. on buildings and 5 per cent. on machinery. The Committee also contended that the method adopted in Bombay for all mills working over 20 years (by which the total amount set aside for depreciation for the past two decades was first deducted from the amount to the debit of machinery in the Balance Sheet and 5 per cent. then allowed on the balance) should either be enforced in Bengal or cancelled in this Presidency. (*Appendix* **C**.)

EXCESS PROFITS TAX.

The Committee on the 23rd December 1918 addressed the Government of India in connection with a pronouncement made by that Government to the effect that they adhered to the proposal to levy an Excess Profits Tax in the 1919 Budget.

The Committee stated that they were strongly opposed to this proposal as they believed that circumstances had entirely changed for the better since the 31st September 1918 when the Hon'ble Sir William Meyer proposed his resolution in the Council. In his speech then, he clearly indicated that his proposals were based on the assumption that the war would last till March 1920. He said: "In roughly estimating the eventual cost of this proposal it is of course necessary to make an arbitrary assumption regarding the probable duration of the war. The assumption I make for this purpose is that the war will continue until the 31st March 1920 and that the year 1920-21 will be a year of gradual demobilisation." Further, he said: "It will be seen, however, from what I say presently that if this resolution is accepted the financial assistance which will be offered in connection therewith will be proportioned to the duration of the war, so that if, contrary to expectation, peace should come speedily India will have to pay less than would be the case if the war should be prolonged."

The Committee stated that happily the war had ended fully eighteen months before the time anticipated in the Government estimates and they therefore were strongly of opinion that a tax which was meant to be a war tax should not be levied when the war was over. As the Hon'ble Sir William Meyer on 1st March 1917 rightly said: "An Excess Profits Tax is, obviously, only a temporary measure which cannot be continued when the war is over." Apart from this, the Committee submitted that there were other very cogent reasons why Government should reconsider their decision and these were:—

(1) That the question of taxing excess profits had been fully considered by Government in March 1917 and for several good reasons, Government had decided to abandon this tax in favour of the Super tax which the Indian Companies had at the moment to pay. The Committee pointed out that no such Super tax was being levied on the profits of the Companies in the United Kingdom where it was applicable only to individuals. Under Government's proposal the Companies would have to pay both the Super tax and the Excess profits tax in addition to the Income tax, an unprecedented combination of taxes on income. The Committee maintained that the excellent reasons given by the Hon'ble Sir William Meyer still stood good. He said "In the first place, as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains, which must vary with reference to particular trades and even in respect of the circumstances of firms or companies, is a very difficult matter; and it has only been

found possible to apply it with a fair amount of equity at Home, though even there, there has been much trouble and criticism in particular cases." The Committee submitted that the difficulties experienced in England would be considerably enhanced under the peculiar circumstances existing in India. Moreover, during the war many Companies had spent enormous amounts on extensions and improvements at a very heavy sacrifice by paying high prices for machinery, buildings, etc., counting on the writing off, during the war, of the excess expenditure over the normal and it would therefore not be just to allow only 10 per cent. on such capital. Many mills moreover had added looms to their spinning mills and it would be very unfair to take the average from the previous years on the basis of the profit made while manufacturing yarns only.

(2) Owing to the sudden cessation of hostilities, the anticipated profits in trade had vanished, with the result that the revenue from the proposed tax would be considerably less than the original estimate, while in many cases the tax-payers might be greatly inconvenienced by the payment of such a heavy tax in a year of small profit and in many cases of actual loss.

(3) It was unfair to tax retrospectively.

The Committee trusted that for the above reasons, the Government of India would be pleased to drop the proposal. The Committee, however, suggested that if the Government of India insisted upon introducing that obnoxious form of taxation, the following amendments might be made in the draft bill :—

(1) Super tax on those liable to Excess profits tax should be abolished. In England no Super tax on companies was levied.

(2) The income tax be levied only on the balance of income after the Excess profits tax had been deducted. That was also the practice in England.

(3) The 3½ per cent. Excise duty still unjustly levied on cotton industries should be abolished.

(4) That regarding the years chosen for normal profits, the option should be given, as in England, of choosing the years of normal profits. In England it was two years out of the three previous years or four out of the six previous years in certain cases. In India the option to choose any three years out of the four should be given, and the profits of the year 1917 should also be taken in the average.

(5) That the Excess profits tax should be made adjustable as was income tax on current year's income when determined.

(6) That in clause (6) (i) provision should be made as in the English Act, that if it were shown to the satisfaction of the Collector that the said average profit was less than the percentage standard defined in clause 6 (2) the standard profit should be taken to be the percentage standard. The percentage standard should be defined as in the English Act.

(7) That in case of the commencement of trade or business after 1912 the pre-war standard of profits should be taken to be the amount of profits arising from the trade or business on the average of as many years as the Companies had worked during the years fixed for ascertaining the standard profits and also option should be given to the tax-payer as provided in para. 4 of the English Act, 1915, part II. In that section the words "Commencement of any trade or business" should include any new part of the business such as a factory, spinning only yarn, which added a weaving department. It would not be fair to take a percentage basis only for such a mill while similar concerns, previously started, got the full benefit of actual profits.

(8) Provision should be made in the Act on the lines of the English Act, para. 8, 4th Schedule, part I, by which, in estimating the profits, no account was taken of incomes received from investments except in the case of life assurance business and business where the principal business consisted of making investments.

(9) The Committee objected to the exclusion from the Bill of any business which was liable to pay Excess Profits duty in the United Kingdom. They submitted it was manifestly unfair to the Indian tax-payer; such a distinction had, it was believed, never been made in the history of Indian taxation and was therefore a dangerous innovation.

In conclusion the Committee expressed the opinion that considering the altered prospects of trade, the revenue actually received by Government would be much less than previously anticipated and therefore they submitted it would not be worth while to set up the elaborate machinery that would be required to collect this most obnoxious tax, merely, for one year. The Committee hoped that if the financial condition of Government demanded additional taxation the recognised principle of paying extraordinary charges from loans might be adopted and that the additional tax levied should provide only for payment of interest and sinking fund; thus the burden on the country would be spread over a number of years.

At a later date a copy of the proposed Excess Profits Act was submitted by the Bombay Government to the Association for opinion.

The Committee stated in reply that they had nothing further to add to their letter of the 23rd December 1918. (*Appendix* **D**.)

TARIFF VALUATION UNDER THE COTTON DUTIES ACT.

The Director General of Commercial Intelligence met the Committee of the Association on Friday, 8th February 1918, and discussed with them the proposed revision of the Tariff Valuations under the Cotton Duties Act. The following Notification containing the revised tariff was subsequently issued by the Commerce and Industry Department of the Government of India.

CUSTOMS DUTIES.

No. 2079-D., dated Delhi, the 23rd February 1918.

In exercise of the power conferred by section 7 (1) of the Cotton Duties Act, 1896 (II of 1896), and in supersession of the notification in this Department, No. 1987-C. W., dated the 24th February 1917, the Governor General in Council is pleased to fix, for the descriptions of cotton goods hereunder specified, tariff values as follows, with effect from the 1st March 1918 :—

Grey goods, plain or bordered.

		Tariff value per lb. Rs. a. p.
1.	Chadars and bedsheets, plain, or having only borders not over $\frac{1}{4}$"	1 2 0
2	Dangari and Khadi cloth	0 14 6
3.	Dhuties, cholas, duppattas, lungis, and gumchas, plain, or having only borders not over $\frac{1}{4}$"	1 3 3
4	Dhuties, cholas, duppattas, lungis, and gumchas having only borders over $\frac{1}{4}$" but not over $\frac{3}{4}$"	1 5 0
5.	Dhuties, cholas, duppattas, lungis, and gumchas having only borders over $\frac{3}{4}$" but not over 2"	1 6 0
6.	Domestics, T cloths, shirtings, longcloth, sheetings having borders not over $\frac{1}{2}$"	1 4 9
7.	Drills and jeans, plain	1 2 0
8.	Fents	1 0 0
9.	Patals and saris with headings over 4" wide and only coloured borders not over $\frac{3}{4}$"	1 7 0
10.	Printers, sadlapat and bhagavad	1 6 0
11.	Shirtings twilled, unbleached	1 7 0
12.	Tent, sail, commissariat and double threaded cloth (dosuti)	1 1 0
13.	Zanzibar cloth	1 5 0

Provided that for calendered grey goods 3 pies shall be added to the above values.

Figured or coloured goods.

		Tariff value per lb. Rs. a. p.
14.	Bedcovers, twilled sheets, quilts, and table cloths, with borders not over ½"	1 3 0
15.	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp or weft	1 6 3
16.	Bedcovers, quilts, table cloths, twilled or plain wove sheets and chadars, coloured warp and weft	1 8 6
17.	Bed ticking, plain or drilled	1 4 6
18.	Check gumchas and check cholas	1 5 9
19.	Cholis and saris (coloured)	1 12 0
20.	Cotton tweed, commonly called hunting cloth, plain or striped, including leheria, Thana susi, Thana drill, Thana twill, and Thana check	1 6 0
21.	Drills, striped	1 2 0
22.	„ checked	1 5 0
23.	„ dyed	1 7 6
24.	English patterned checks, trouserings and coatings ...	1 10 3
25.	Fancy dobby pattern checks, coloured warp and weft ...	1 11 0
26.	Fents	1 2 6
27.	Flannel pattern susi and dobby susi, grey weft	1 6 0
28.	„ „ „ coloured weft	1 8 6
29.	Lungis, coloured	1 11 0
30.	Lungis, grey with coloured stripes and borders	1 9 3
31.	Napkins, grey	1 6 0
32.	„ bleached	1 9 9
33.	Shirtings twilled, bleached	1 7 6
34.	Susi check, English grey ground	1 10 0
35.	„ checks, ordinary, grey ground	1 7 3
36.	„ „ coloured warp or weft	1 8 9
37.	„ checksheets, ordinary, grey ground	1 5 0
38.	„ ordinary, coloured stripes, grey ground...	1 3 3
39.	„ „ „ weft	1 8 3
40.	Tent cloth, blue and red	1 8 9
41.	„ „ khaki	1 12 0
42.	Towels, Turkish, grey	1 10 3
43.	„ „ bleached	1 13 9
44.	„ „ honeycomb and other sorts, grey	1 7 0
45.	„ „ bleached	1 10 3
46.	Zephyr cloth	1 7 3
47.	„ striped and checked	1 13 3

Provided that any goods specified in the foregoing lists shall, when woven with borders of silk, be assessed to duty *ad valorem*.

IMPORTATION OF SHORT REELED YARN INTO SINGAPORE.

(*See* Reports, 1902, p. 11; 1903, pp. 44, 135; 1904, pp. 21, 87; 1906, p. 23; 1908, p. 24.)

The Manchester Chamber of Commerce informed this Association in November 1917 that in the course of representations made by them to the Colonial Office and the Government of the Straits Settlements on the malpractice prevalent in Singapore in respect of the offering for sale of cotton yarn so made up that it was calculated to give a misleading indication of either the count of the yarn or the total length, it had transpired that much of this yarn was produced and reeled in India and exported thence to Singapore. Attention was drawn by the Manchester Chamber to the fact that under the provisions of the Indian Merchandise Marks' law which in the main followed the Imperial Act of 1887 on the subject of false marking and false indications, it was forbidden to apply, incorrectly, "any description, indications direct or indirect, as to the number, quantity, measure, gauge or weight of any goods." It was further pointed out that the make-up of a 10 or 5 lb. bundle of cotton yarn was an indication of its contents, and that the counting of the heads or knots gave or should give the count of the yarn, and that the weight (10 lbs. or 5 lbs.) and count taken in conjunction, fixed indubitably the total length of the yarn and of each hank, always supposing that the yarn was honestly made up.

That law, it was stated, was strictly enforced by the Indian Customs Officials at the Indian ports of entry and was well understood by shippers in England but there appeared to be no equally effective and prompt method of securing the observance of the law on the part of Indian spinners and reelers in India itself. The Manchester Chamber forwarded a print giving the gist of representations made by that Chamber to the India Office and of the latter's reply. From this it was seen that the putting into force of the provisions of the Indian laws rested with the Local Governments in the various Provinces, on a case being properly placed before them. This was parallel to the position in Great Britain. The Manchester Chamber stated that they had on more than one occasion, directly or indirectly, prosecuted those who had offended against this law, and enquired whether this Association would take up the same attitude in regard to Indian yarn. They thought that if this Association would constitute itself, in conjunction with the Bombay Chamber of Commerce, the guardian of the law in this matter of false indications of make-up so far as the Bombay Presidency was concerned, it would do much to put matters on a more satisfactory footing.

In replying to the Manchester Chamber of Commerce, the Committee stated that the members of this Association discouraged the practice about which the Chamber complained. The Committee were of opinion that the remedy lay with the authorities at Singapore who should take action when complaints arose regarding the short reeling of any yarn imported into their territory. (*Appendix* **E.**)

CONSUMPTION OF ROLLER SKINS, PICKERS AND PICKING BANDS IN INDIA.

The Controller of Industrial Intelligence, Indian Munitions Board, informed the Committee in February 1918 that the Board had received the following particulars in regard to the probable consumption by cotton mills for the whole of India of roller skins, pickers and picking bands :—

Roller skins	300,000	
Pickers	2,234,000 ;	another authority had given the figure 1,462,004
Picking bands	2,200 cwt.	

The Controller enquired whether these figures were correct.

In reply the Committee stated that in regard to roller skins, the consumption would depend a great deal on the quality used, the size of the skins and whether the right class of skins were used for their respective requirements. For instance, a thick or heavy skin should not be used for spinning machine rollers and on the other hand thin or light skins should not be used on drawing frame rollers. The Committee were of opinion that sufficient attention was not paid to the grading of country made skins with the result that when they were used by the mills, even if the size and quality were the same as English skins, the consumption was in all probability greater. The figure given by the Controller namely, 300,000 would, the Committee considered, be correct for pre-war times but at the moment the consumption was about 20 to 40 thousand more than that figure.

In regard to pickers, the Committee felt that the second estimate given by the Controller, *viz.*, 1,462,004 would be correct for pre-war times, but the current consumption was nearer the first figure *viz.*, 2,234,000 taking into consideration the number of country and badly-conditioned English pickers now in use.

The Committee pointed out that ever since the year 1914 the consumption of pickers by all mills had been increasing yearly, due entirely to the deterioration in the quality of the pickers. The Committee expected that for this year the consumption would not be less than 2,500,000.

The Committee were of opinion that the estimate of the consumption of picking bands given by the Controller was about correct. It was much higher than the consumption during the pre-war period, but the remarks made above in connection with the deterioration of the quality of pickers applied equally to picking bands.

The Committee estimated that unless the quality of picking bands was greatly improved, the consumption during the current year would be more than 2,200 cwts.

At a later date, the Committee informed the Government of India that they had been given to understand that the export of roller skins from the

United Kingdom was likely to be prohibited and as these skins were an important factor in the working of textile mills the matter was brought to the attention of Government with a request that such action would be taken as might be considered necessary.

The Committee understood that the quantity of roller leather produced in India was quite inadequate to meet the requirements of all mills while the quality of the leather was much inferior to the English grades. Stocks of English skins in the hands of users did not average, the Committee were informed, more than six months' consumption, and it was therefore submitted that the Shipping Controller might be requested to allot such freight space as might be necessary to keep the imports of these skins up to the average consumption of the Indian mills.

In acknowledging receipt of the above letter, the Indian Munitions Board stated that the Government of India had no information regarding the prohibition of the export of roller skins from the United Kingdom. They stated, however, that the Association's information, that the quantity of roller skins produced in India was quite inadequate to meet the requirements of all mills, was incorrect. The Government of India had, it was asserted, reliable information that about October last, four of the principal makers in India were producing about 340,000 roller skins annually or 550 dozen weekly,—a figure in excess of that previously given by the Association as the estimated consumption. There was, it was stated, no doubt, that at that time Indian makers had not reached the limits of their output.

As regards the complaint of inferior quality, the Munitions Board stated that it was doubtless correct that the average quality was below that of English skins and that the production of some makers was inferior. The industry was, however, a new one in this country and the Government of India considered that the progress already made was very creditable. They were endeavouring to assist manufacturers by giving them facilities for the disposal of rejects after tanning. The Government of India understood, that, when the attention of leather manufacturers in India was drawn a year ago to the prospects of this line of manufacture, roller skins imported from Japan were selling in the Bombay market at Rs. 75 per dozen, while, English skins were much higher in price. The Indian Manufacturer could now produce a roller skin superior in quality to the article imported from Japan and the price was roughly about half of that previously obtained for Japanese skins.

The Government of India did not doubt that the Association would give its support to the manufacture of roller skins of good quality in India and they asked for suggestions from the Association for the improvement of the Indian article. It was suggested that the Millowners' Association should arrange to obtain and test representative samples from the various manufacturers and furnish the Munitions Board with a confidential report, having regard to prices, on the qualities of the various makers. This would enable the Government of India, through their priority procedure to give encouragement to the best makers and to offer advice to the manufacturers of inferior qualities.

In acknowledging receipt of the letter from the Indian Munitions Board, the Committee submitted the following observations thereon :—

Total supplies necessary for all India :—The standard of consumption in Lancashire mills was given by a recognised authority as 4 skins per week for every 10,000 spindles. Allowance must be made in India for

(1) larger number of working hours ;
(2) inefficient cutting and piecing of roller " hots " ;
(3) climatic conditions ; and
(4) coarser counts of yarn spun.

An extremely liberal figure of treble the Lancashire standard, *i.e.*, 1 dozen skins per week for 10,000 spindles had been accepted as being a safe calculation of the maximum average consumption of mills in India and checking the records of groups of mills in all parts of the country covering a period of ten years proved this figure to be in excess of the actual provision necessary. On this liberal basis the efficient covering of all rollers in connection with the seven million spindles (approximate) in India called for a maximum quantity of 700 dozens of skins per week. The importation of English roller skins had, up to the present, been fairly well maintained at pre-war standards while the manufacture of roller skins in India had reached a figure far in excess of the total requirements of the whole industry. It was stated that four, only, out of seven Indian factories enumerated, were, in October last, producing 750 dozens of roller skins weekly, and that these factories had not then reached the limit of their production. It might therefore be safely assumed that these factories taken altogether were now manufacturing 1,000 dozens weekly or a figure 33⅓ per cent. in excess of the total requirements. It naturally followed that there must be a tremendous amount of waste of roller leather somewhere unless it was acknowledged that those who were endeavouring to substitute the Indian for English skins were compelled to use many times the quantity necessary when the imported article only was in use.

Japanese skins :—A reference had been made to imported skins of Japanese origin, which could have occurred only as a result of unreliable information placed at the disposal of the Intelligence Branch of the Indian Munitions Board. It was common knowledge that Japan as a country was absolutely devoid of sheep, while the export of pickled, tanned, and partly tanned skins from all producing countries had been prohibited since the outbreak of war. It was a fact that skins, reputed to be of Japanese origin, were sold at prices much in advance of the then ruling rates for Indian skins, but investigation by an authority on roller skins elicited the fact that these were of purely Indian origin and were in some instances bought from the makers in India and marked with a rubber stamp "Made in Japan" by small Indian dealers in Bombay. Inexperienced buyers were for some time induced to pay high prices for these skins by the mendacious loquacity of unscrupulous middlemen.

Prices :—Judging from the reference to price, it appeared that an altogether erroneous impression existed in the Intelligence Department as to the

actual disparity between the cost to the mills, of English and domestic Indian skins. The Department assumed that the latter were sold in Bombay at about Rs. 37-8 per dozen. Enquiries had elicited the fact that the cheapest skin obtainable was priced at about Rs. 45, but as these were totally unfit for use they did not merit any consideration. One group of mills in Bombay had carried out exhaustive experiments with the best Indian roller skins obtainable and had recently discontinued their use entirely. The price paid for these skins under contract was Rs. 70 per dozen. The cream of the production of the leading English firm of roller leather manufacturers was to-day being delivered into mills in Bombay at Rs. 79 per dozen, after paying the prevailing high freights, war risk and marine insurance and 7½ per cent. import duty. That was under a contract entered into a little over a year ago but a renewal of the contract was obtainable at a figure which would bring the maximum mill price at about Rs. 89 per dozen, while an excellent selection of the same manufacturer's goods was procurable at about Rs. 10 less than these figures. All the foregoing prices had been taken, for the purpose of comparison, on the basis of what was known in the English roller leather trade as a 26 inch skin.

The roller skin trade of the world was an extremely small one, comparatively, but was acknowledged by all tanning authorities to be the most highly specialised branch of the light leather trade, and it would appear that an amount of energy had been expended in endeavouring to foster this trade, entirely disproportionate to the importance of the same to India, financially. The question of price of roller skins was a matter of little or no consideration to the cotton spinning industry compared to that of quality. The cost of roller leather per pound of yarn spun was almost negligible, whereas an inferior skin cut up and put into use could do damage and inflict losses on the millowner amounting to many hundred times its purchase price, through all or any of the following troubles, *viz.*, "licking," "broken ends," "loss of test in yarn" and consequent loss of production in the looms. Those all inevitably follow the use of anything but skins produced as the result of intensive study of the function performed by the "hot" or covering of the preparation and spinning rollers.

It was within the knowledge of the Committee that in spite of high Customs Tariffs in America, Japan and all European cotton spinning countries no sheep skin roller covering had ever superseded the product of the best English factories and at the present moment all the leading Japanese spinning mills were using English skins exported under license by the British Government. Unless an article equal to or better than the highest grade of English roller skins produced by firms who had been experimenting in this specialised industry for over half a century, were obtainable from Indian factories the millowners would continue to use the imported skins even at rates much higher than those ruling at the moment and it was believed the best interests of Indian commerce in general were to be secured by the British Government, at the request of

the Indian Government, making available a continuance of supplies, provided such action would not materially affect any vital interest of the Empire in the prosecution of the war.

Freight Tonnage required :—The actual gross weight of one tin lined case containing 50 dozens of roller skins was 2 cwts. 2 qrs. 0 lbs., therefore the gross weight of the annual requirements of the whole spinning industry was only 91 tons. The measurements of one tin lined case, as above, equalled 11·25 cubic feet, or 8,190 cubic feet for 36,000 dozens of skins. If tonnage be reckoned on cubic measurement, instead of dead weight, at 40 cubic feet per ton standard the freight necessary for the total annual requirements of the whole of the Indian cotton spinning industry would be 205 tons. The quantity of skins, and the shipping tonnage necessary for the conveyance of this highly important factor in cotton spinning was relatively so small that it was hoped a favourable view of the situation might be engendered by the particulars given.

In acknowledging receipt of the Association's letter the Controller of Industrial Intelligence pointed out that the object of the Government of India in encouraging the manufacture of roller skins and other similar articles in India was not so much to save tonnage or to cheapen production, though these were important factors, as to make the essential industries of this country less dependent on outside sources for accessories, the absence of any one of which would have paralysed their operations. Such manufactures were "key" industries and required to be fostered, when by so doing the self-dependence of this country could be reasonably secured.

In this particular instance of roller skins, an encouraging measure of success had already been obtained. While the defects pointed out, *viz.*, unevenness, harshness of surface, inelasticity and the presence of blemishes were still not unknown, a number of good skins were produced and several firms were satisfied with Indian made skins, especially in those cases where they had made their own selections. With the object of encouraging the manufacture, the export of Indian made roller skins had been permitted under license and a quantity had been so exported to Japan. It was stated that the roller skin trade was a highly specialised branch of the light leather trade and it was a matter for congratulation that in two or three years the Indian manufacturers, who could scarcely be said to have contributed to that trade before the war, should have made a creditable advance towards capturing it. In those circumstances, in the expectation that with more experience the Indian makers would learn to produce a satisfactory skin in sufficient numbers to supply the needs of the whole Indian cotton industry, the Government of India proposed to continue to afford them such encouragement, as was practicable, consistent with the interests of the mills.

The Government of India felt confident that it could rely on the co-operation of this Association in helping the Indian manufacturer to improve his product still further. With that object, it was suggested that this Association should arrange for a meeting with the leading manufacturers, when defects could be pointed out in detail in the places in which the skins were

actually used. Government stated that if this Association would agree to take this action, a copy of the correspondence would be sent to the firms concerned.

In reply, the Committee stated that, while they approved of the suggestion that a meeting should be arranged with the leading manufacturers for a general discussion of the question, they were of opinion that the meeting should be between two or three of the leading manufacturers and any of the prominent millowners at the mills of the latter, as it would be necessary to consult the managers of the mills in the matter. A hope was expressed that in forwarding copies of the correspondence the above suggestion would be put forward. (*Appendix* **F**.)

PRIORITY SUPPLY OF WAGONS FOR MILL STORES.

An arrangement was made in July 1918 between the Director of Civil Supplies and the Committee of this Association whereby all applications for the urgent supply of railway wagons for the purpose of bringing mill stores, etc., to Bombay were submitted to a Sub-Committee of the Association who certified as to the urgency or otherwise of the applications and then passed them on to the Director for disposal.

Mills when submitting to the Controller of Civil Supplies applications for railway wagons for the carriage of cotton had to furnish the following information:—

(*a*) Number of bales of cotton in stock at the mill of the quality for which priority was required.

(*b*) Number of bales of cotton in stock in Bombay which had been bought but not weighed over, and which were also of the quality for which priority was required.

(*c*) Number of days the quantity applied for would last.

(*d*) The extent to which the mill was on Government work.

Applications for priority were not considered unless the particulars called for were properly stated.

EDUCATION OF FACTORY CHILDREN.

(*See* Reports 1913, pp. 26, 91; 1915, pp. 19, 36.)

During the year under review the question of the education of factory children was the subject of a deal of correspondence between the Committee of this Association, the Collector of Bombay and the Schools Committee of the Bombay Municipality. A Sub-Committee of the Association also interviewed the Schools Committee in the matter. Ultimately the latter informed this Association that the following Municipal Marathi primary schools, meeting from 10-30 a.m. (B. T.) to 4-30 p.m. (B. T.) were in existence :—

1. In Tardeo :
   (*a*) The Tardeo Boys' School, at No. 3, Lamington Road.
   (*b*) The Tardeo Bridge Boys' School, at No. 1, Jetha Ladha's Wadi.
   (*c*) The Grant Road Boys' School, at No. 1, Chikalwadi.

2. In Sewri :
   Sewri Marathi Boys' School, at 441, Sewri Road, Dubash Bungalow.

3. In Suparibaug Road :
   (*a*) Chinchpokli Boys' School, at 410, Parel Road.
   (*b*) Lalwadi Boys' School, at Suparibaug Road, Post Parel.
   (*c*) Kalachowki Road Boys' School at No. 31, Kalachowki Road.
   (*d*) Dadar Nirashrit Boys' School, at No. 11a, Elphinstone Road Bridge.

4. In Fergusson Road :
   (*a*) Fergusson Road Boys' School, near Varli Naka.
   (*b*) Fergusson Road Nirashrit Boys' School, at No. C. 54, Maganbaug, Fergusson Road.
   (*c*) Currey Road Boys' School, near Lower Parel Station, B. B. & C. I. Ry.

5. In Old Parbhadevi Road :
   Parbhadevi Road Boys' School, Suraj Building, near Elphinstone Bridge.

6. In Dadar (G. I. P. Ry.) :
   Dadar Boys' School, No. 163, Dadar Main Road.

The Schools Committee enquired whether—

(*a*) the Committee of this Association wished that special Mill Boys' Schools should be opened at places other than the above-mentioned, and if so, at what places precisely, or,

(*b*) whether the Committee would prefer that special Mill Boys' classes working from 9 to 11 a. m. and 2 to 4 p. m. should be attached to the schools existing, or,

(*c*) knowing that the ordinary day schools existed at the places named, whether the Committee would like to arrange to have factory boys sent under its scheme to these schools.

In reply the Committee stated that they were of opinion that special classes such as existed in the schools at DeLisle Road and Fergusson Road, should be formed in the other schools, and that a bonus should be given by the mills for regular attendance. The hours of attendance should, however, be made to fit in with the mill hours, say, from 10 a. m. to

12 noon and from 2 to 4 p. m. The masters should be requested to keep a register of the attendance of the boys from the various mills, so that mill managers might be in a position to judge whether the boys of their mills were attending school regularly. The Schools Committee were further asked to let the Committee know when the above classes had been formed. (*Appendix* **G.**)

LICENSES TO COTTON BROKERS.

The Cotton Contracts Committee informed the Association in August 1918, that they had been receiving a number of applications to act as brokers from gentlemen who were not engaged at the time in that branch of the cotton trade. They stated that before declaring their policy, they desired to have before them the opinions of the various interests concerned and therefore requested the opinion of this Association in the matter.

Among other arguments it had been represented to the Cotton Contracts Committee that on the one hand it was not fair to the brokers to grant licenses indiscriminately while on the other hand the existence of the clearing house was likely to make up-country dealers reluctant to pay the usual commission to their agents, to whom therefore it would not be fair to refuse brokers' licenses.

It was stated that in the meanwhile licenses were being issued to all members of the Cotton Brokers' Association and all others who were generally recognised by the trade as cotton brokers.

In reply, the Committee informed the Cotton Contracts Committee that they had no objection to brokers' licenses being granted to gentlemen who were not engaged in that branch of the cotton trade. (*Appendix* **H.**)

CULTIVATION OF LONG STAPLED COTTON IN INDIA.

The Government of India in September 1917 issued a resolution to the effect that the question of the cultivation of long stapled cotton in India was one which had frequently engaged their attention. It had again been brought into special prominence as the result of recent investigations by the Board of Trade which had shown the importance in Imperial interests of increasing the production of that class of cotton within the Empire. The Government of India considered it desirable that India should co-operate in the solution of this problem and they believed that the interests of this country in the matter would be found to coincide with those of Lancashire. It had repeatedly been urged by manufacturers in India that it was of even greater importance to them than to manufacturers elsewhere that sufficient cotton of long staple should be forthcoming in this country and that the extension of the growth of improved cotton would react most favourably on the manufacturing industry. There were certain areas in which there was reason to believe that long staple cotton would give a sufficiently large yield to enable it to be grown at a profit.

There the problem was one mainly of organisation. In other areas, which included the majority of the cotton growing tracts in India, a type of cotton combining yield and quality in sufficient degree to enable it to compete successfully with the prevailing short staple types did not appear to have been evolved and the question of research would enter largely into the solution of the problem. An extension of the growth of long staple cotton in the above two cases would in all probability prove of great benefit to the cultivators owing to the higher prices which long staple cotton commanded, provided that the full benefit of these prices could be secured to them by improvements in the system of marketing and by the prevention of the harmful practice of adulteration and damping which had previously done so much to lower the reputation of Indian cotton. In those circumstances the Government of India decided that the possibilities of extending the growth of long stapled cotton in India should be investigated by a Committee constituted as follows :—

J. MacKenna, Esq., C.I.E., I.C.S., Agricultural Adviser to the Government of India... ... ...*President.*

F. Hodgkinson, Esq., Member of the Council of the British Cotton Growing Association ... ...
N. N. Wadia, Esq., Member of the Committee and Ex-Chairman, Bombay Millowners' Association..
G. S. Henderson, Esq., Offg. Imperial Agriculturist ... } *Members.*
W. Roberts, Esq., Principal and Professor of Agriculture, Lyallpur Agricultural College ... ...
H. F. Ashton, Esq., Executive Engineer, Punjab ...

F. Noyce, Esq., I.C.S. ... ... *Secretary.*

The Committee were instructed to examine the work which had been done in the various provinces of India in the establishment of long stapled cottons. It had to report regarding the possibility of the extension of any methods which had led to success, and to investigate the causes of failure where that had occurred, and if it found that the failure had been due to agricultural, irrigational or economic causes or to administrative difficulties, it had to propose appropriate remedies. The Committee were asked to carry out a detailed study of local conditions in each cotton growing tract and to enquire into the possibility of improving existing methods of ginning and marketing and also of preventing adulteration and mixing. It had further to report on the possibility of improving the accuracy of the cotton forecasts and generally of making the statistical information published by Government of greater utility to the cotton trade. Finally, it had to submit recommendations in regard to the staff required and the organisation necessary for the development of the cultivation of long stapled cottons in tracts which it considered suitable for that purpose.

The Indian Cotton Committee in December 1917 forwarded to the Association copies of the questions which were issued by the Committee in connection with its enquiry and requested the Association to nominate three

members to give evidence before the Committee. The Committee duly nominated the Hon'ble Mr. C. V. Mehta, the Hon'ble Mr. Munmohandas Ramji and Mr. C. N. Wadia and at the same time stated their views as follows on such of the questions as they were interested in :—

As buyers of cotton, Millowners required the best and longest stapled cotton that they could obtain. The best was none too good for their purpose. If cotton were mixed, it caused trouble everywhere in its manufacture. There were two serious drawbacks in cotton as marketed at present :

(*a*) Mixing, fraudulent or otherwise, in seed form, kapas or as cotton.
(*b*) Fraudulent damping.

Fraudulent mixing was an offence which the law should prevent; fraudulent damping was an offence which the law should eradicate. In order to prevent fraudulent mixing and to obtain long stapled lint it would be necessary for all seed to be issued by the Agricultural Department. It would be further necessary by law to prevent transport of cotton from one place to another except in the baled form, with the proviso that when cotton was sent to an up-country mill for consumption the baling might be dispensed with. Further it would be necessary to identify where each bale had been ginned and pressed. For that purpose it was desirable that each bale, in the case of a press, or each package of loose cotton, in the case of a ginnery, should be branded on its side with the name of the pressing factory or ginnery from which it was issued. The brand should be on its side and under the hoops so that the marks could not be obliterated.

Watering should be made a criminal offence, the penalty being the closing down of the ginning and/or pressing factory concerned. Every ginning and pressing factory should be licensed and should be compelled to send fortnightly records of all cotton ginned and pressed.

The administration of these matters should be placed in the hands of a Committee in Bombay consisting of business men and Government cotton experts with an adequate organisation. The Committee should have powers to delegate their authority to a limited extent to local Committees.

The Committee were of opinion that a duty should be levied on all exports of cotton. The present Cotton Agricultural Department of the Government was very weak owing to lack of funds and it was therefore suggested that the revenue derived from this export tax might be used to strengthen the Cotton Agricultural Department and specially ear-marked for this purpose.

The Committee on the 30th January, 1918, entertained the members of the Indian Cotton Committee at dinner at the Taj Mahal Hotel. (*Appendix* **I.**)

CONTROL OF INDIAN COTTON.

The Government of Bombay forwarded to the Association copies of papers received from the Board of Trade in connection with a proposal to control Indian cotton and requested the views of the Association as to whether

restrictions should be imposed during the re-construction period. The Government of Bombay also asked for the opinion of the Association as to what form such control should take, if control were considered desirable, and whether it should be introduced irrespective of any restrictive measures to be undertaken by the United States of America.

In reply the Committee stated that they were of opinion that the economic and political interests of India required that the needs of this country should be fully satisfied before any cotton was allowed to be exported. The United Kingdom and the Dominions should have the next claim on the Indian crop and any balance might be placed at the disposal of the countries allied to Great Britain and neutral countries.

It was pointed out that the prospects of the 1918 crop were so unfavourable both in quantity and quality that it was very doubtful whether there would be sufficient cotton to satisfy the needs of this country, the United Kingdom and her allies and the Committee therefore submitted that exports of cotton to neutral countries should not be permitted unless there was a balance remaining after meeting the British and allied claims.

The Committee suggested that this question might be reconsidered in 1919, but in the meantime they submitted cotton should not be exported excepting under license and after the destination of the bales had been ascertained. (*Appendix* **J**.)

STONE ALLOWANCE IN COTTON WEIGHMENTS.

The attention of this Association was drawn in December 1918 by the Cotton Contracts Committee to a circular issued by the Bombay Cotton Merchants' and Muccadums' Association in connection with stone allowance in cotton weighments. The Bombay Merchants' and Muccadums' Association proposed that with a view to avoiding disputes between buyers and sellers and to establishing a uniform system the custom, hitherto in force, of putting a stone in the scales as allowance, should be entirely discontinued, and the following allowances, to be deducted from the weighment figures should be made instead:—

½ pound per bale on	fully pressed bales	during the dry season period.
1 „ „ „ „	half pressed bales	
2 „ „ „ „	sample boras	
	and	
1 pound per bale on	fully pressed bales	during the monsoon period.
2 pounds „ „ „	half pressed bales	
3 „ „ „ „	sample boras	

The proposal seemed to the Cotton Contracts Committee to be a reasonable solution of the difficulty which had long existed, and it was stated that the Committee intended to issue a ruling in those or similar terms which would be binding on the trade. Before doing so however the opinion of the Committee of the Association was desired in the matter.

The Committee in reply stated that they agreed that some system of allowances should be instituted but they considered that the allowances suggested by the Bombay Cotton Merchants' and Muccadums' Association were not sufficient. They were of opinion that the allowances should be

1 lb. on fully pressed bales,
2 lbs. „ half pressed bales,
3 „ „ borahs,

during the dry season and double these amounts during the rains, *i.e.*, from 1st June to 31st December. (*Appendix* **K.**)

LICENSING OF TRANSPORT OF COTTON WASTE AND COTTON BY SEA AND RAIL.

The Government of Bombay forwarded to the Association for an expression of opinion a copy of a letter they had received from the Government of India in connection with the recommendations of the Indian Cotton Committee with reference to the movement of cotton waste and of cotton whether in the form of kapas (unginned cotton), half pressed bales or full pressed bales, by rail or sea.

The recommendations in question were :—

(1) That the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment outside India should be totally prohibited.

(2) That the transport of kapas, half pressed bales or full pressed bales by rail or sea, except to *bona fide* consumers (*i.e.*, mills) and to ports for shipment outside India should also be prohibited except in certain cases under license.

The Government of India stated that in view of the present serious shortage of railway wagons and in order to check the practice of mixing, the Agricultural Adviser to the Government of India had suggested that immediate action should be taken on the above recommendations in so far as the movement of cotton waste and kapas by rail was concerned. It was contended that the case of cotton waste presented no difficulty and the Government of India were taking separate action in regard to it. The case of kapas was however more difficult. The Indian Cotton Committee in their report proposed that transport should be allowed under license in certain cases, of which two main instances were given, namely, (*a*) cotton transported by rail from an area in which no cotton gins existed at all and (*b*) cotton transported from a district in which the owner or purchaser had no ginning factory to a place where he had such a factory. The Government of India doubted however whether such cases were by any means exhaustive and it seemed probable that a fairly elaborate licensing system would be required as total prohibition might involve considerable hardship in a number of cases. Before therefore considering the proposal further, the Government of India asked to be favoured with an expression of opinion on it and on the possibility of

establishing a local licensing authority pending the receipt of the full recommendations of the Indian Cotton Committee on this head. It had been suggested to the Government of India that the issue of licenses might suitably be entrusted to the Director of Agriculture.

In replying to the Bombay Government the Committee stated that they approved of the two recommendations of the Indian Cotton Committee referred to above and they had no suggestions to put forward in connection therewith. (*Appendix* **L.**)

SHORTAGE OF HESSIANS IN BOMBAY.

In January 1918 the stocks of hessians in Bombay were very low and as it was practically impossible for supplies to be obtained from Calcutta owing to the inability of the railways to cope with all the traffic offering, and as failing a quick supply of hessians, many mills would have been unable to bale their productions, the Committee of the Association arranged with the Traffic Controller of the Railway Board to allot four wagons a day for five days per month to the Association for the purpose of bringing hessians to Bombay. Arrangements were at the same time made with Messrs. W. H. Brady & Company, Limited, to purchase ready hessians in Calcutta on behalf of the Association and to despatch them to Bombay for distribution to such mills as applied to the Association for a supply.

The following purchases were made in Calcutta and the bales were distributed among such mills in Bombay, both members and non-members, as required them :—

April delivery	400 bales of 40 × 10
May-June delivery	600 bales of 40 × 10
	300 bales of 45 × 11
September-October delivery ...	600 bales of 45 × 11
	200 bales of 40 × 10
November-December delivery.	600 bales of 45 × 11
	200 bales of 40 × 10

ENGINEERING STANDARDS COMMITTEE.

The Bombay Government in July 1918, forwarded to the Association a letter from the Government of India on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India, particularly by the establishment of a permanent local Committee for the purpose of influencing the adoption of British standards and at the same time being in direct communication with the Engineering Standards Committee in London and acting in an advisory capacity to them. The Government of India in submitting the matter to the local Government for their views stated that they had given the proposals their careful attention and had informed the Secretary of State that they cordially welcomed the suggestion to

form a local Committee in this country whose functions would be not only to influence the adoption of British Standards, but also to make suggestions as regards standardization suitable to the Indian climate. In doing so they had pointed out that plant, suitable for temperate climates, more especially electrical plant, often required modification in detail when required for use in India with its extremes of temperature and less efficient working agency. The Government of India understood that so far as its functions lay in the direction of influencing the adoption of British standards in India, the Indian Committee, when formed, would correspond direct with the Committee at home, but they had informed the Secretary of State that as regards any definite proposals for the standardization of plant and machinery to suit Indian conditions, they considered it desirable that the Indian Committee or a Sub-Committee of experts nominated by them, should report their recommendations to the Government of India who would, after full consideration, address the Home Committee through the India Office. They considered this procedure necessary as any change in British standards to meet the peculiarities of Indian conditions would require to be carefully examined before being communicated to the Home Committee.

As regards the personnel of the Committee the Government of India had not so far made any specific recommendations, as before doing so they desired to obtain the views of local Governments and of recognised engineering institutions, societies and Chambers of Commerce in the country. They were inclined to think however that there should be one small Central Committee which would examine the standards in each case through the agency of specialised Sub-Committees of experts and that as a first step towards the formation of a Central Committee it might be desirable to convene, at some suitable centre, to be selected later, a preliminary meeting representative of all the interests concerned.

With regard to the financial support asked for, the Government of India stated that they had intimated to the Secretary of State their willingness to contribute an initial and non-recurring grant of £500 and in addition an annual subscription of the same amount.

The Committee, in replying to the Bombay Government, stated that they had no remarks to put forward in connection with the matter under reference. (*Appendix* **M.**)

POST OFFICE HOLIDAYS.

The Government of Bombay informed the Association in March 1918 that a representation had been received by the Government of India requesting that the tenth day of Mohurrum might be added to the list of Post Office Holidays for Mahomedans, and asked for the opinion of the Association on the proposal.

In reply the Committee stated that they had no objection to the inclusion of the day in question in the list of Post Office holidays. (*Appendix* **N.**)

MILL HOLIDAYS, 1919.

The following Holidays were recommended by the Committee of the Association for general adoption under the provisions of the Indian Factories' Act :—

Month and Date.	Day of the Week.	Festival.
January 1st	Wednesday	*New Year's Day.*
5th	SUNDAY.	
14th	Tuesday	*Makar Sankrant.*
19th	SUNDAY.	
26th	Do.	
February 2nd	SUNDAY.	
9th	Do.	
16th	Do.	
23rd	Do.	
28th	Friday	*Maha Shivaratri.*
March 9th	SUNDAY.	
17th	Monday	*Holi.*
18th	Tuesday	*Holi.*
19th	Wednesday	*Holi.*
23rd	SUNDAY.	
April 1st	Tuesday	*Gudi Padwa.*
8th	Do.	*Rám Navmi.*
13th	SUNDAY.	
20th	Do.	
27th	Do.	
May 4th	SUNDAY.	
11th	Do.	
18th	Do.	
25th	Do.	
June 1st	SUNDAY.	
8th	Do.	
15th	Do.	
22nd	Do.	
30th	Monday	*Stock Taking Day.*

Month and Date.		Day of the Week.	Festival.
July	8th	Tuesday	*Ashadi Ekadashi.*
	13th	SUNDAY.	
	20th	Do.	
	27th	Do.	
August	1st	Friday	*Nag Panchami.*
	11th	Monday	*Narli Purnima.*
	19th	Tuesday	*Gokul Ashtami.*
	24th	SUNDAY.	
	29th	Friday	*Ganesh Chaturthi.*
September	4th	Thursday	*Gowri Visarjan.*
	9th	Tuesday	*Anant Chaturdashi.*
	14th	SUNDAY.	
	23rd	Tuesday	*Sarva Pitra Amvasa.*
	28th	SUNDAY.	
October	4th	Saturday	*Dasara.*
	12th	SUNDAY.	
	19th	Do.	
	23rd	Thursday	*Diwali.*
	24th	Friday	
	25th	Saturday	
November	2nd	SUNDAY.	
	9th	Do.	
	16th	Do.	
	23rd	Do.	
	30th	Do.	
December	7th	SUNDAY.	
	14th	Do.	
	21st	Do.	
	28th	Do.	

DEATH OF MR. J. H. LATIMER.

At the regular monthly meeting of the Committee of the Association, held on the 8th October 1918, the following Resolution was passed :—

"The Committee desire to place on record on behalf of the general body of members an expression of their deep sorrow in the death of Mr. J. H. Latimer, a member of the firm of Tullockchand & Shapurjee, and a zealous co-worker on the General Committee of the Association."

It was also resolved to send a copy of the above Resolution to the firm of Tullockchand & Shapurjee.

STOCKS OF COTTON IN BOMBAY.

In accordance with the usual practice the Committee obtained returns from Cotton Spinning and Weaving Mills in Bombay, showing the quantity of raw cotton held in stock on 31st August 1918. The following summarised statement was subsequently circulated to all mills in Bombay :—

Quantity of raw cotton in stock on 31st August 1918.

Cotton actually on hand in Mill Godowns.		Ready cotton bought but not taken delivery of.		Total.	
Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)	Actual number of bales.	Actual weight of bales. (In candies of 784 lbs.)
4,22,846	2,12,821	72,205	36,451	4,95,051	2,49,272

DONATIONS.

In accordance with the Resolution passed at the Annual General Meeting of the Association, held on the 26th April 1918, the following donations were paid out of the Funds of the Association :—

	Rs.
Victoria Jubilee Technical Institute	2,000
Sydenham College of Commerce and Economics ...	1,000
Sir Jamsetjee Jeejeebhoy Hospital Nursing Fund ...	500
Bombay Textile and Engineering Association	350
Goculdas Tejpal Hospital Nursing Association	250
Funds of the Society for the Promotion of Education among the Masses	250
Adams-Wylie Memorial Hospital	250

BOMBAY MILLOWNERS' ASSOCIATION.

Income and Expenditure Account for the year ended 31st December 1918.

EXPENDITURE.	Rs. a. p.	Rs. a. p.
To Contribution to the Chamber of Commerce for Office and Statistical Establishment and for Rent	12,000 0 0	
Printing Annual Report, 1917, Statistical Returns, Mill Statement, &c...	2,925 10 6	
Advertisements	97 4 0	
Petty charges, sundry expenses, &c.	610 2 11	
Stationery	670 0 0	
Auditor's Fee	100 0 0	
Expenses in connection with the Registration of Trade Marks...	1,200 0 0	
Contribution to the Chamber of Commerce Provident Fund ...	640 0 0	
Professional expenses incurred in connection with the *Re*-assessment of Mills	60 0 0	
		18,303 1 5
Association's Contributions to—		
The Victoria Jubilee Technical Institute for 1917-18 ...	2,000 0 0	
The Sydenham College of Commerce and Economics for the year 1918	1,000 0 0	
The Sir J. J. Hospital Nursing Fund	500 0 0	
The Bombay Textile Engineering Association...	350 0 0	
The Goculdas Tejpal Hospital Nursing Fund	250 0 0	
The Adams-Wylie Memorial Hospital Fund	250 0 0	
The Society for the Promotion of Education among the Masses	250 0 0	
		4,600 0 0
		22,903 1 5
Balance being excess of Income over Expenditure transferred to Association's Account		5,467 0 10
Total Rs. ...		28,370 2 3

INCOME.	Rs. a. p.	Rs. a. p.
By Subscription for the year ending 31st December 1918 ...	25,853 12 0	
Miscellaneous Receipts	212 2 0	
Interest received on Government Paper and Treasury Bills of General Fund	2,304 4 3	
		28,370 2 3
Total Rs. ...		28,370 2 3

Examined and found correct.

NESSERWANJEE SORABJEE JAMSETJEE,

Auditor.

BOMBAY, *29th January* 1919.

R. E. GREGOR PEARSE,

Secretary.

BOMBAY MILLOWNERS' ASSOCIATION.

Balance Sheet as at 31*st December* 1918.

LIABILITIES.	Rs. a. p.	Rs. a. p.
Sundry Creditors—		
For Auditor's Fee unpaid	100 0 0	
For Deposits held by the Association on account of Hessian Cloth purchased for the Mills	1,67,244 8 0	1,67,344 8 0
Association's accumulated Fund—		
Balance on 31st December 1917—		
General Fund ... ... Rs. 62,102 6 7		
Travelling Agency Fund ... ... ,, 5,278 9 4	67,380 15 11	
Add—Interest received on Government Paper of Travelling Agency Fund	105 0 0	
Excess of Income over Expenditure	5,467 0 10	
{ General Fund ... ... Rs. 67,569 7 5 } { Travelling Agency Fund ... ... ,, 5,383 9 4 }		72,953 0 9
Total Rs. ...		2,40,297 8 9

ASSETS.	Rs. a. p.	Rs. a. p.
Association's Investments—		
Government 3½ per cent. Promissory Notes for Rs. 17,000 at Cost.	17,186 4 0	
Do. 5½ per cent. Indian War Loan, War Bonds, 1922, for Rs. 5,500 at Cost	5,500 0 0	
Do. 5½ per cent. Indian War Loan, War Bonds, 1923, for Rs. 30,000 at Cost	30,000 0 0	
Do. Treasury Bills for Rs. 15,000 at Cost	14,400 0 0	67,086 4 0
Cash—		
Cash in the Bank of Bombay	1,47,985 7 0	
Cash in hand	25,225 13 9	1,73,211 4 9
Total Rs. ...		2,40,297 8 9

Examined and found correct.

NESSERWANJEE SORABJEE JAMSETJEE,
Auditor.

R. E. GREGOR-PEARSE,
Secretary.

BOMBAY, 29*th January* 1919.

Appendix A.

REPRESENTATION OF THE ASSOCIATION ON THE BOMBAY LEGISLATIVE COUNCIL.

No. 499-77-L of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, 19*th November* 1918.

THE SECRETARY TO GOVERNMENT,
LEGISLATIVE DEPARTMENT,
Bombay.

SIR,

I am directed to submit for the consideration of Government the question of increased and continuous representation of this Association in the Bombay Legislative Council.

2. As a result of my Committee's memorial to Government in 1907, this Association and the Ahmedabad Millowners' Association were given alternative seats on the local Council and while my Committee much appreciate this concession to the textile industry they respectfully submit that the enlargement of the Councils foreshadowed in the Montagu-Chelmsford Reforms Scheme, the previously expressed intention of the Secretary of State for India of making adequate provision for representing the mercantile and industrial classes and the magnitude of the interests represented by the members of this Association justify the increased and continuous representation on the Bombay Legislative Council, which my Committee are now seeking to secure.

3. I am to point out that the mill industry in this Presidency represents a capital estimated at about thirteen crores of rupees and it pays to the State annually in Excise Duty about Rs. 25 lakhs. This industry employs about 1,50,000 operatives on whom are dependent quite 3,00,000 persons. In this city alone the industry contributes by way of Municipal rates and taxes the large sum of Rs. 3½ lakhs, representing about one-sixteenth part of the total property tax collected.

4. My Committee trust that the reasons above set forth in support of their request for increased and continuous representation on the Bombay Council, will commend themselves to Government and that the matter will receive urgent and sympathetic consideration.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix B.

MAINTENANCE OF STEAM IN MILLS FOR FIRE EXTINGUISHING APPLIANCES.

THE BOMBAY FIRE INSURANCE ASSOCIATION,
BOMBAY, 14*th November* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

Our Committee have had under consideration for some time the question of allowances granted to mills in which only one boiler is maintained.

It is a condition on all policies in respect of which allowances are made for Fire Extinguishing Appliances "that steam for working the pumps shall be kept up *at all times* throughout the year in at least one of the boilers."

In mills having only one boiler this condition is, of course, impossible of observance, and as most mills clean the boiler out fortnightly, this means that for one day and two nights twice a month there is no steam and during the Government Inspection the boilers are inoperative for at least two days and three nights.

Our Committee have, therefore, decided that two boilers at least must be kept in every mill, and each of these boilers must be capable of working the mill, in default of which the F. E. A. allowance will be considerably reduced. As, however, it is realised that the present is not a reasonable time to enforce this decision, owing to the impossiblity of obtaining new boilers and the scarcity of coal, it is proposed to let matters stand over until such time as boilers are procurable; but all mills having only one boiler must take immediate steps to obtain a second boiler of the required size.

It has also been reported to our Committee that mills having two boilers are in the habit of blowing out both boilers at the same time for boiler Inspection by the Government Inspector, thus committing a breach of the condition under reference. This practice must be stopped forthwith and only one boiler be blown out at one time. If this is not attended to, our Committee will have no alternative but to reduce the F. E. A. allowance in respect of such mills.

We are to request you to lay the above information and requirements before your members and ask them to give the matter their due attention.—Yours faithfully,

A. F. FERGUSON & CO.,

Secretaries.

No. 522-81-S of 1918.

MILLOWNERS' ASSOCIATION.

BOMBAY, *6th December* 1918.

THE SECRETARIES,

FIRE INSURANCE ASSOCIATION,

Bombay.

DEAR SIRS,

I am directed to acknowledge receipt of your letter of the 14th ultimo, and in reply to state that my Committee agree with your contention that all mills should have at least two boilers so that steam for working the fire extinguishing appliances may be kept up at all times throughout the year in at least one of the boilers. A copy of your letter has been circulated to all members of this Association.—I am, etc.,

R. E. GREGOR-PEARSE,

Secretary.

Appendix C.

INCOME TAX ACT.

No. 14133 of 1917.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 23*rd November* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward copy of a Bill to consolidate and amend the law relating to Income Tax with the Statement of Objects and Reasons and to request that you will favour Government with the opinion of the Association on the provisions of the Bill.

2. I am to request that the reply to this letter may be sent by the 10th December 1917 at the latest.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

A
BILL
TO

Consolidate and amend the law relating to Income-tax.

WHEREAS it is expedient to consolidate and amend the law relating to Income-tax; It is hereby enacted as follows:—

Short title, extent, and commencement.

1. (*1*) This Act may be called the Indian Income-tax Act, 191 .

(*2*) It extends to the whole of British India and applies also within the dominions of Princes and Chiefs in India in alliance with His Majesty, to British subjects in those dominions who are in the service of the Government of India or of a local authority established in the exercise of the powers of the Governor General in that behalf, and to all other servants of His Majesty in those dominions; and

(*3*) It shall come into force on the first day of April 191 .

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"Agricultural income" means—

(*a*) any rent or revenue derived from land which is used for agricultural purposes and is either assessed to land-revenue or subject to a local rate assessed and collected by officers of Government as such,

(*b*) any income derived from—

(*i*) agriculture, or

(*ii*) the performance by a cultivator or receiver of rent-in-kind of any process ordinarily employed by a cultivator or receiver of rent-in-kind to render the produce raised or received by him fit to be taken to market, or

(*iii*) the sale by a cultivator or receiver of rent-in-kind of the produce raised or received by him, when he does not keep a shop or stall for the sale of such produce, or

(*iv*) any building owned and occupied by the receiver of the rent or revenue of any such land as is referred to in clause (*a*), or occupied by the cultivator, or the receiver of rent-in-kind, of any land with respect to which or the produce of which any operation mentioned in sub-clauses (*ii*) and (*iii*) is carried on :

Provided that the building is on or in the immediate vicinity of the land, and is a building which the receiver of the rent or revenue, or the cultivator or the receiver of the rent-in-kind, by reason of his connection with the land, requires as a dwelling-house, or as a store-house, or other out-building ;

" Assessee " means a person by whom income-tax is payable and includes a firm and a Hindu undivided family ;

" Business " includes any trade, commerce, or manufacture or any adventure or concern in the nature of trade, commerce or manufacture ;

" Chief Revenue-authority " means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act ;

" Collector " includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Collector ;

" Commissioner " includes any officer whom the Local Government may appoint to exercise or perform all or any of the powers or duties conferred by this Act on a Commissioner ;

VII of 1913. " Company " means a company as defined in the Indian Companies Act, 1913 and includes any association carrying on business in British India, whether incorporated or not and whether its principal place of business is situate in British India or not ;

" Local authority " includes any person legally entitled to the control or management of any municipal or local fund ;

" Magistrate " means a Presidency Magistrate or a Magistrate of the first or second class ;

" Prescribed " means prescribed by rules made under this Act ;

" Principal officer," used with reference to a local authority or a company or any other public body or association not being a local authority or company, means—

(*a*) the secretary, treasurer, manager or agent of the authority, company, body or association, or

(*b*) any person connected with the authority, company, body or association upon whom the Collector has served a notice of his intention of treating him as the principal officer thereof ;

" Year of assessment " means the twelve months ending on the 31st day of March next preceding that for which the assessment is to be made, or, if the accounts of the assessee have been made up within the said twelve months in respect of a year ending on any date other than the said 31st day of March, then, at the option of the assessee, the year ending on the day on which his accounts have so been made up :

Provided that, if this option has been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression " year of assessment " as then applicable to such assessee, except with the consent of the Collector and upon such conditions as he may think fit.

CHAPTER I.

TAXABLE INCOME.

Application of Act.

3. (*1*) Save as hereinafter provided, this Act shall apply to all income from whatever source it is derived if it accrues or arises or is received in British India, or is, under this Act, deemed to accrue or arise or to be received in British India.

(*2*) The following classes of income shall not be subject to this Act :—

(*i*) Any income derived from property held under trust or other legal obligation for religious or public charitable purposes in so far as that income is applied to those purposes. In this clause "charitable purpose" includes relief of the poor, education, medical relief and the advancement of any other object of general public utility.

(*ii*) The income of local authorities.

(*iii*) Any capital sum received in commutation of the whole or a portion of a pension or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy.

(*iv*) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Act, 1897, applies, or any Provident Insurance Society to which the Provident Insurance Societies Act, 1912, is, or, but for an exemption under that Act, would be applicable. IX of 189 . V of 1912.

(*v*) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(*vi*) Legacies and voluntary contributions or gifts of a non-recurring and casual nature.

(*vii*) Any perquisite or benefit which is neither money nor reasonably capable of being converted into money.

Agricultural income.

4. Agricultural income shall not be chargeable to income-tax, but the net amount of such income in excess of rupees one thousand which has been received by an assessee in the year of assessment shall be taken into account in determining the rate at which the tax shall be levied on any income chargeable to income-tax under this Act.

5. Save as otherwise provided by this Act the following classes of income shall be chargeable to income-tax in the manner hereinafter appearing, namely—

(*i*) Salaries.

(*ii*) Interest on securities.

(*iii*) Income derived from house property.

(*iv*) Income derived from business.

(*v*) Professional earnings.

(*vi*) Income derived from other sources.

Salaries.

6. (*1*) The tax shall be levied upon an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisities or profits received by him in lieu of, or in addition to, any salary or wages which are paid by or on behalf of Government, a local authority, a company, or any other public body or association not being

a local authority or company, or by or on behalf of any private employer where such employer has entered into an agreement with the Collector in accordance with the prescribed conditions to recover the tax on behalf of Government, provided that the tax shall not be levied in respect of—

(*i*) any salary not exceeding Rs. 500 per mensem received by any member of His Majesty's Forces, or of His Majesty's Indian Forces, as the pay of an appointment which is ordinarily reserved exclusively for members of those Forces; or

(*ii*) any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provisions for his wife or children provided that the sum so deducted shall not exceed one-sixth of the salary.

(*2*) Any income which would be chargeable under this head if paid in British India shall be deemed to be so chargeable if paid to a British subject in any part of India by Government or by a local authority established by the Governor General in Council.

Interest on securities.

7. The tax shall be levied upon an assessee under the head "Interest on securities" in respect of the interest payable on any security of the Government of India or on debentures or other securities for money issued by or on behalf of a local authority or a company.

Provided that no tax shall be levied on the interest payable on any security of the Government of India issued or declared to be income-tax free.

Income derived from house property.

8. The tax shall be levied upon an assessee under the head "Income derived from house property" in respect of the *bona fide* annual value of any house property of which he is the owner, subject to the following allowances, namely :—

(*i*) where the property is in the occupation of the owner, or where it is let to a tenant and the owner has undertaken to bear the cost of repairs, a sum equal to one-sixth of such value;

(*ii*) where the property is in the occupation of a tenant who has undertaken to bear the cost of repairs, the difference between such value and the rent paid by the tenant up to but not exceeding one-sixth of such value;

(*iii*) the amount of any annual premium paid to insure the property against risk of damage or destruction;

(*iv*) where the property is subject to a mortgage or charge or to a ground rent, the amount of any interest on such mortgage or charge or of any such ground rent;

(*v*) any sum paid on account of land-revenue;

(*vi*) in respect of collection charges and vacancies, sums not exceeding the prescribed maxima.

For the purposes of this section and section 9, the expression "annual value" shall be deemed to mean the sum for which the property might reasonably be expected to let from year to year without reference to the question of repairs or taxes.

Income derived from business.

9. (*1*) The tax shall be levied on an assessee under the head "Income derived from business" in respect of the profits of any business carried on by him.

(*2*) Such profits shall be computed after making the following allowances, namely :—

(*i*) Any rent paid for the premises in which such business is carried on, or where the premises are owned by the assessee the *bona fide* annual value provided that when

any substantial part of the premises is used as a dwelling house by the assessee the allowance under this sub-clause shall be such sum not exceeding two-thirds of such rent or value as the Collector may determine having regard to the proportional part so used ;

(*ii*) in respect of repairs, where the assessee is the tenant only of the premises, and has undertaken to bear the cost of such repairs, the amount actually expended thereon, provided that if any substantial part of the premises is used by the assessee as a dwelling house a proportional part only of such amount not exceeding two-thirds thereof shall be allowed ;

(*iii*) in respect of capital borrowed for the purposes of the business, where the payment of interest thereon is not in any way dependent on the earning of profits, the amount of the interest paid ;

(*iv*) in respect of insurance against risk of damage or destruction of buildings or machinery and plant used for the purposes of the business, the amount of any premium paid in the year of assessment ;

(*v*) in respect of current repairs to buildings or machinery and plant the amount actually expended thereon ;

(*vi*) in respect of depreciation of such buildings or machinery and plant being the property of the assessee a sum not exceeding a percentage on the original cost thereof to be fixed by the Local Government for different classes of buildings or machinery and plant having regard to the estimated life thereof, in determining which it shall be assumed that current repairs are executed from time to time. Provided that—

(*a*) no such allowance shall be made unless the amount claimed has actually been debited in the ordinary accounts of the business for the year of assessment ; and the prescribed particulars have been duly furnished ;

(*b*) when in any year the full allowance admissible has not been claimed the balance may be added to the allowance made for the following year or years, provided that in no single year shall an allowance be made of more than twice the amount of the maximum annual allowance admissible ;

(*c*) the aggregate of the allowances made under this sub-head shall, in no case, exceed the original cost of the buildings or machinery and plant as the case may be ;

(*vii*) any sums paid on account of land-revenue ;

(*viii*) in respect of any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of earning such profits.

Professional earnings.

10. (*1*) The tax shall be levied upon an assessee under the head "Professional earnings" in respect of the profits of any profession followed by him.

(*2*) Such profits shall be completed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purposes of such profession, provided that no allowance shall be made on account of any personal expenses of the assessee.

(*3*) Professional fees paid in any part of India to a person ordinarily resident in British India shall be deemed to be income chargeable under this head.

Income derived from other sources.

11. (*1*) The tax shall be levied upon an assessee under the head "Income derived from other sources" in respect of income and profits of every kind and from every source (if not included under any of the preceding heads) with the exception of agricultural income.

(2) Such income and profits shall be computed after making allowance for any expenditure (not being in the nature of capital expenditure) incurred solely for the purpose of making such income or earning such profits, provided that no allowance shall be made on account of any personal expenses of the assessee.

Exclusions of a general nature.

12. (1) In computing the amount of the income chargeable to income-tax in the case of an assessee under any of the foregoing heads, no account shall be taken of any income which the assessee enjoys as a member of a company or of a firm or of an undivided Hindu family where the company, the firm or the family is liable to the tax.

(2) There shall also be excluded from the computation any sum paid by the assessee to effect an insurance on his own life or on the life of his wife or in respect of a contract for a deferred annuity on his own life or on the life of his wife:

Provided that the aggregate of any sums so excluded shall not, after taking into account any exemptions allowed in respect of like provision under the head "Salaries," exceed one-sixth of the income of the assessee which would apart from such exclusion and exemption be chargeable to income-tax.

Treatment of exemptions and exclusions in determining total income.

13. In computing the total income of an assessee for the purposes of schedule I, salaries and deductions exempted under the proviso to section 6 (1), income mentioned in section 12 (1), and sums excluded under section 12 (2) shall be taken into account.

Taxable income.

14. Subject to the conditions hereinbefore set out, income-tax shall be levied upon every assessee in the year beginning with the 1st day of April 191 , and in each subsequent year in respect of the aggregate amount of his income for the year of assessment chargeable under each of the heads mentioned in sections 6 to 11 (hereinafter called his taxable income) at the rates specified in Schedule I;

Provided that, where the assessee is a company and the income of such company is rupees one thousand per annum or upwards, income-tax shall be levied at the maximum rate specified in Schedule I.

CHAPTER II.

Deductions and Assessment.

Payment.

15. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of India, be deducted in advance at the time of payment in respect of income chargeable under the following heads:—

(i) "Salaries;" and

(ii) "Interest on securities."

(2) An employer or other person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment deduct income-tax on the amount payable at the rate specified in Schedule I in respect of such amount, provided that if the payment is a recurring one and in respect of any period less than a year the rate shall be determined with reference to the amount which would be proportionately payable in a year. The deduction so made shall be treated as a payment of income-tax on account of the person from whose earnings the deduction was made and credit shall be given to him therefor in his next assessment under this Act.

(3) The person responsible for paying any income chargeable under the head " Interest on securities " shall, at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate specified in Schedule I. The deduction so made shall be treated as payment of income-tax on account of the owner of the security, and credit shall be given to him therefor in his next assessment under this Act :

Provided that, if the owner of the security obtains a refund of any portion of the tax in accordance with the provisions of this Act, no credit shall be given for the amount of such refund.

(4) All sums deducted in accordance with the provisions of sub-sections (2) or (3) shall be paid within the prescribed time by the person making the deduction to the credit of the Government of India or as the Governor General in Council directs.

(5) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(6) The power to deduct under this section shall be without prejudice to any other mode of recovery.

(7) In the case of income chargeable under any other head than those above mentioned the tax shall be payable by the assessee direct and shall be the amount assessed under this Act.

Annual return.

16. The prescribed person in the case of every Government office, and the principal officer of every local authority, and of every company, and of every other public body or association not being a local authority or company and every private employer who has agreed to recover the tax on behalf of Government shall prepare, and, on or before the fifteenth day of April in each year, deliver or cause to be delivered to the Collector in the prescribed form, a return in writing showing—

(a) the name, and so far as it is known the address, of every person who is receiving at the date of the return, or has received during the year ending on that date, from the authority, company, body, association or private employer as the case may be, any income chargeable under the head " Salaries" of such amount as may be prescribed not being less than Rs. 600 per annum ;

(b) the amount of the income so received by each such person, and the time or times at which the same was paid ;

(c) the amount deducted in respect of income-tax from each such person.

Return by Assessees.

17. (1) The principal officer of every company shall prepare, and, on or before the fifteenth day of May in each year, deliver or cause to be delivered to the Collector, of the place in which its principal place of business in British India is situate, a return in the prescribed form and verified in the prescribed manner of the income from all sources of the company during the year of assessment.

(2) In the case of any other person whose taxable income is, in the Collector's opinion, not less than one thousand rupees, the Collector of the place in which such person is resident shall serve a notice upon him requiring him to furnish, within such period as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his income from all sources, during the year of assessment.

Assessment.

18. (1) If the Collector is satisfied that a return made under section 17 is correct and complete he shall make the assessment accordingly.

(2) If the Collector has reason to believe that a return made under section 17 is incorrect or incomplete, he may serve on the person who made the return a notice requiring him, on a date to be therein mentioned, either to attend at the Collector's office and produce, or to cause to be there produced for the inspection of the Collector, such accounts and documents as the Collector may require and any evidence on which the assessee may rely in support of the return.

(3) On the day specified in the notice, or as soon afterwards as may be, the Collector, after examining such accounts and documents, and hearing any evidence the assessee may produce and such other evidence as the Collector may require, shall, by an order in writing, determine the amount of the assessment.

Failure to make a return or to attend.

19. If the principal officer of any company or any other person fails to make a return under section 17 (1) or (2) as the case may be, or having made a return, fails to attend or fails to comply with all the terms of a notice issued under section 18, the Collector shall make the assessment to the best of his judgment.

Income escaping assessment assessable in following year.

20. If for any reason income chargeable under this Act has escaped assessment in any year, the Collector may at any time in the year next following assess such income and all the provisions of this Act shall apply accordingly.

Notice of assessment.

21. When any assessment is made under this Chapter, the Collector shall serve on the assessee a notice of assessment in the prescribed form.

Petition against assessment under this Act.

22. (1) Any assessee objecting to the amount at which he is assessed or denying his liability to be assessed under this Act may, unless he or, in the case of a company, the principal officer thereof has knowingly and wilfully failed to make a return under section 17 or to comply with all the terms of a notice served on him under section 18, apply by petition to the Commissioner to have the assessment revised.

(2) The petition shall ordinarily be presented within thirty days of receipt of the notice of assessment; but the Commissioner may receive a petition after the expiration of that period if he is satisfied that the objector had sufficient cause for not presenting it within that period.

(3) The petition shall be in the prescribed form and verified in the prescribed manner.

Hearing of petition.

23. The Commissioner shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed, or on the day and at the place, if any, to which he has adjourned the hearing, shall hear the petition and pass such order thereon whether by way of confirmation, reduction, enhancement, or cancellation of the assessment, and fixing such time for payment, as he thinks fit.

Power to review.

24. The Commissioner may, of his own motion, call for the record of any assessment proceeding which has been taken by any officer subordinate to him, and make such inquiry and pass such orders thereon as he may think fit:

Provided that he shall not pass any order of enhancement without hearing the assessee or giving him a reasonable opportunity of being heard.

Penal assessment.

25. If the Collector or the Commissioner in making an assessment is satisfied that the assessee has concealed the particulars of his income or has deliberately furnished inaccurate particulars of such income, and has thereby returned it below its real amount, the Collector or the Commissioner may direct that the assessee shall pay on the difference between the amount of the assessment or the amount of the enhanced assessment as the case may be, and the amount originally returned by the assessee, income-tax at double the rate which would otherwise have been payable:

Provided that no such order shall be made unless the assessee has been heard or has been given a reasonable opportunity of being heard.

Power to summon witnesses, etc.

26. The Collector or Commissioner may, for the purposes of any proceeding under this Chapter, summon and enforce the attendance of any person and may examine him on oath or affirmation and may compel the production of documents by the same means and, as far as possible, in the same manner, as is provided in the case of a Civil Court by the Code of Civil Procedure, and that Code shall apply accordingly. V. of 1908.

Power to call for information.

27. The Collector or Commissioner may, for the purposes of this Act—

(1) require any person to furnish a return, in the prescribed form, containing, to the best of his belief, the name and address of every person employed in his service who is receiving any income chargeable under the head "Salaries", of such amount as may be prescribed not being less than rupees six hundred per annum;

(2) require any company to furnish him with a return of the persons with their addresses for the time being appearing on the share register of the company and the amounts of the dividends paid or payable to each such person during the last year for which the company has made up its accounts;

(3) require any firm or Hindu undivided family to furnish him with a return of the partners in the firm or the adult male members of the family, as the case may be, and of their addresses;

(4) require any person whom he has reason to believe to be a trustee, guardian, or agent to furnish him with a return of the names of the persons for or of whom he is trustee, guardian, or agent and of their addresses.

Legal duty to furnish information.

28. A person required to furnish any information under section 27 shall be legally bound to furnish the same in such manner and within such time as may be specified in the requisition for the information.

CHAPTER III.

LIABILITY IN SPECIAL CASES.

Married women.

29. The income of a married woman who is living with her husband shall, for the purposes of this Act, be deemed to be the income of the husband, and the same shall be chargeable in the name of the husband: provided that a married woman who is living with her husband but who carries on any business independently of him shall in respect of the income of such business be chargeable separately as if she were actually unmarried.

Guardians, trustees and agents.

30. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of British India (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any taxable income the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be, in like manner and to the same amount as it would be liable upon and recoverable from any such beneficiary if of full age, sound mind, or resident in British India, and in direct receipt of such income, and all the provision of this Act shall apply accordingly.

Courts of Wards, &c.

31. In the case of taxable income which is received by the Courts of Wards the Administrators General, the Official Trustees or by any receiver or manager (including any person whatever his designation who in fact manages property on behalf of another) appointed by or under any order of a Court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager in the like manner and to the same amount as it would be leviable upon and recoverable from any person on whose behalf such income is received, and all the provisions of this Act shall apply accordingly.

Non-residents.

32. (1) In the case of any person residing out of British India all profits or gains accruing or arising to such person, whether directly or indirectly, through or from any business connection in British India, shall be deemed to be income accruing or arising within British India and shall be chargeable to income-tax in the name of the agent of any such person and such agent shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax:

Provided that any arrears of tax may be recovered also in accordance with the provisions of this Act from any assets of the non-resident person which are, or may at any time come, within British India.

(2) Where a person, not resident in British India, and not being a British subject or a firm or company constituted within His Majesty's dominions or a branch thereof, carries on business with a person resident in British India, and it appears to the Collector or the Commissioner, as the case may be, that, owing to the close connection between the resident and the non-resident person and to the substantial control exercised by the non-resident over the resident, the course of business between those persons can be so arranged, and is so arranged, that the business done by the resident in pursuance of his connection with the non-resident produces to the resident either no profits or less than the ordinary profits which might be expected to arise in that business, the profits derived therefrom, or which may reasonably be deemed to have been derived therefrom shall be chargeable to income-tax in the name of the resident person who shall be deemed to be for all the purposes of this Act the assessee in respect of such income-tax.

Agent to include persons treated as such.

33. Any person employed by, or on behalf of, a person residing out of British India or having any business connection with such person, upon whom the Collector has caused a notice to be served of his intention of treating him as the agent of the non-resident person shall, for the purposes of this Act, be deemed to be such agent.

CHAPTER IV.

Recovery of tax.

Tax when payable.

34. The amount of income-tax specified as payable in a notice of assessment or an order under section 23 or section 24 of this Act, shall be paid within the time, at the place, and to the person, mentioned in the notice or order, or if a time is not so mentioned then on or before the first day of the second month following the date of the notice or order and any assessee failing so to pay shall be deemed to be in default, provided that when an assessee has presented a petition under section 22 he shall not be deemed to be in default as long as such petition is undisposed of.

35. (1) When an assessee is in default in making a payment of income-tax the Collector, in his discretion, may recover from him a sum not exceeding double the amount of the tax either as if it were an arrear of land-revenue or by any process enforceable for the recovery of an arrear of any municipal tax or local rate imposed under any enactment for the time being in force in any part of the territories administered by the Local Government to which the Collector is subordinate.

Mode and time of recovery.

(2) If any assessee is in receipt of any income chargeable under the head "Salaries," the Collector may require any person paying the same to deduct from any payment subsequent to the date of such requisition any sum recoverable under sub-section (1) and such person shall comply with any such requisition.

(3) The Local Government may direct by what authority any powers or duties incident under any such enactment as aforesaid to the enforcement of any process for the recovery of a municipal tax or local rate shall be exercised or performed when that process is employed under sub-section (1) for the recovery of income-tax.

(4) The Local Government may direct, with respect to any specified area, that income-tax shall be recovered therein, with, and as an addition to, any municipal tax or local rate by the same person and in the same manner as the municipal tax or local rate is recovered.

(5) No proceedings for the recovery of any sum payable under this Act shall be commenced after the expiration of one year from the last day of the year in respect of which the demand is made.

CHAPTER V.

REFUNDS.

Refund to individual shareholders and owners of securities.

36. If—

(*a*) a shareholder in a company who has received any dividend from the company during the year of assessment; or

(*b*) the owner of a security from the interest on which income-tax has been deducted in accordance with the provisions of section 15;

satisfies the Collector that his total income from all sources in the year of assessment was less than any one, as the case may be, of the amounts specified in Schedule II, he shall be entitled, at his option, to a refund of, or credit for, a sum calculated on such dividend or interest at the rates specified in the same Schedule against each such amount.

Limitation of claims for refund.

37. No claim to any refund of income-tax shall be allowed, unless it is made within one year from the last day of the year to which the claim relates.

CHAPTER VI.

OFFENCES AND PENALTIES.

38. (1) If a person fails—

Failure to make payments or deliver returns or statements.

(*a*) to deduct and pay any tax as required by section 15 or under section 35 (2);

(*b*) to deliver or cause to be delivered to the Collector in due time the return mentioned in section 16 or section 17; or

(c) to attend or to produce, or cause to be produced, on or before the date mentioned in a notice under section 18 such accounts and documents as are referred to in the notice,

he shall, on conviction before a Magistrate, be punishable with fine which may extend to ten rupees for every day during which the default continues.

(2) The Commissioner may remit wholly, or in part, any fine imposed under this section.

False statement in declaration.

39. If a person makes a statement in a verification mentioned in section 17 or section 22 (3) which is false, and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

XLV of 1860

Prosecution to be at instance of Collector.

40. (1) A person shall not be proceeded against for an offence under section 38 or section 39 except at the instance of the Collector.

(2) The Collector may stay any such proceeding or compound any such offence.

Disclosure of information by public servant.

41. All particulars contained in any statement or return made or furnished under the provisions of this Act shall be treated as confidential, and if a public servant discloses any particulars contained in any statement, or return made or furnished under this Act he shall be punishable with imprisonment which may extend to six months and shall also be liable to fine :

Provided that no prosecution shall be instituted under this section except with the previous sanction of the Local Government.

Sections 193 and 228 of Penal Code to apply to proceedings.

XLV of 1860.

42. Every proceeding before a Collector or a Commissioner under Chapter I of this Act shall be deemed to be a "judicial proceeding," within the meaning of sections 193 and 228 of the Indian Penal Code.

CHAPTER VII.

MISCELLANEOUS.

Power to make rules.

43. (1) The Governor General in Council may make rules for carrying out the purposes of this Act and for the ascertainment and determination of any class of income, and may delegate to a Local Government the power to make such rules so far as regards the territories subject to that Government.

(2) Without prejudice to the generality of the foregoing power such rules may—

(a) provide for the determination of net agricultural income,

(b) when income is derived in part from agriculture and in part from business, prescribe the manner, whether with reference to a class or in particular cases, by which the taxable income shall be arrived at,

(c) prescribe the manner in which and the procedure by which the taxable income of insurance companies shall be arrived at,

(d) prescribe the manner in which and the procedure by which the taxable income of persons not resident in British India or of persons deemed to be assessees in respect thereof, shall be arrived at,

(e) prescribe the procedure to be followed on applications for refunds,

(f) provide for any matter which by this Act is to be prescribed.

(3) Rules made under this section shall be published in the official Gazette.

Power to make exemptions.

44. The Governor General in Council may, by notification in the Gazette of India, exempt from liability to the tax any class of income or the whole or any part of the income of any class of persons.

Receipts and their contents.

45. When any money is paid under this Act to the Collector or is recovered thereunder by him he shall give a receipt for the same, specifying the prescribed particulars.

Service of notices.

46. A notice or requisition under this Act may be served on the person therein named either by post, or by the delivery or tender to him of a copy of the notice or requisition in the manner provided by the Code of Civil Procedure, V of 1908. 1908, for the service of summons.

Power to declare principal place of business or residence.

47. (1) When an assessee has several places of business in territories subject to different Local Governments the Governor General in Council may declare which of those places shall, for the purposes of this Act, be deemed to be his principal place of business.

(2) When an assessee has several places of business in the territories subject to a single Local Government, that Government may declare which of them shall, for the purposes of this Act, be deemed to be his principal place of business.

(3) The powers given by this section may be delegated to, and exercised by, such officers as the Governor General in Council or the Local Government, as the case may be, may appoint in this behalf.

Saving in favour of payers of capitation-taxes.

48. Where a person is in respect of any period assessed to income-tax, under this Act, he shall not in respect of that period be assessed to the capitation-tax, or the land-rate in lieu thereof, levied under the Burma Land and Revenue II of 1876. Act, 1876.

Indemnity.

49. Every person deducting, retaining or paying any tax in pursuance of this Act in respect of income belonging to another person, is hereby indemnified for the deduction, retention or payment thereof.

Powers exerciseable from time to time.

50. All powers conferred by, or conferrable under, this Act may be exercised from time to time as occasion requires.

Delegation of certain powers of Local Government.

51. The Local Government may, by notification in the local official Gazette, delegate to the Chief Revenue-authority all or any of the powers conferred on it by this Act for the appointment of officers to exercise or perform the powers or duties of Collectors or Commissioners and all or any of the powers conferred on it by sections 35 (3), 35 (4) and the proviso to section 41.

Statement of case by Chief Revenue-authority to High Court or Chief Court.

52. (1) If the Chief Revenue-authority feels doubt in regard to any matter that has actually arisen as to the interpretation of any of the provisions of this Act or of any rule thereunder it may, either on its own motion or on reference from any Revenue officer subordinate to it, draw up a statement of the case, and refer it, with its own opinion thereon :—

(*a*) if the case arises in the provinces of Madras or Bombay—to the High Court of Judicature at Madras or Bombay, as the case may be ;

(*b*) if it arises in the United Provinces of Agra and Oudh or in the province of Ajmer—to the High Court of Judicature at Allahabad ;

(*c*) if it arises in the province of Bihar and Orissa—to the High Court of Judicature at Patna ;

(*d*) if it arises in the province of the Punjab or in the North-West Frontier Province or in British Baluchistan or in the province of Delhi—to the Chief Court of the Punjab;

(*e*) if it arises in the Central Provinces—to the High Court of Judicature at Bombay;

(*f*) if it arises in the province of Burma—to the Chief Court of Lower Burma;

(*g*) if it arises in any other part of British India—to the High Court of Judicature at Fort William in Bengal.

(2) Every such case shall be decided by not less than three Judges of the High Court or Chief Court to which it is referred, and in case of difference the opinion of the majority shall prevail.

(3) If the High Court or Chief Court is not satisfied that the statements contained in the case are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Revenue-authority by which it was started, to make such additions thereto or alterations therein as the Court may direct in that behalf.

(4) The High Court or Chief Court, upon the hearing of any such case, shall decide the questions raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Revenue-authority by which the case was started a copy of such judgment under the seal of the Court and the signature of the Registrar; and the Revenue-authority shall dispose of the case accordingly or if the case arose on reference from any Revenue officer subordinate to it, shall forward a copy of such judgment to such officer who shall dispose of the case conformably to such judgment.

Bar of suits in Civil Court.

53. No suit shall be brought in any Civil Court to set aside or modify any assessment made under this Act and no prosecution suit or other proceedings shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Repeal.

54. The enactments mentioned in Schedule III are hereby repealed to the extent specified in the fourth column thereof:

Provided that such repeal shall not affect the liability of any person to pay any sum due from him under any of the said enactments.

SCHEDULE I.

(*See section* 14.)

Rates of Tax.

Total income.	Rate.
1. When the total income from all sources to which the Act applies is less than Rs. 1,000.	*Nil.*
2. When the total income from all sources to which the Act applies is Rs. 1,000 or upwards but is less than Rs. 2,000	Four pies in the rupee.
3. When the total income from all sources to which the Act applies is Rs. 2,000 or upwards but is less than Rs. 5,000	Five pies in the rupee.
4. When the total income from all sources to which the Act applies is Rs. 5,000 or upwards but is less than Rs. 10,000	Six pies in the rupee.
5. When the total income from all sources to which the Act applies is Rs. 10,000 or upwards but is less than Rs. 25,000	Nine pies in the rupee.
6. When the total income from all sources to which the Act applies is Rs. 25,000 or upwards.	One anna in the rupee.

SCHEDULE II.

(*See section* 36.)

Rates of Refund.

	Amount.	Refund.
1.	Less than Rs. 1,000	.. One anna in the rupee.
2.	Rs. 1,000 or upwards but less than Rs. 2,000.. ..	.. Eight pies in the rupee.
3.	Rs. 2,000 or upwards but less than Rs. 5,000.. ..	.. Seven pies in the rupee.
4.	Rs. 5,000 or upwards but less than Rs. 10,000 ..	.. Six pies in the rupee.
5.	Rs. 10,000 or upwards but less than Rs. 25,000 ..	.. Three pies in the rupee.

SCHEDULE III.

(*See section* 54.)

Enactments Repealed.

1	2	3	4
Year.	No.	Short title.	Extent of Repeal.
1886	II	The Indian Income-tax Act, 1886 ..	So much as has not been repealed.
1897	XIV	The Indian Short Titles Act, 1897 .	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1903	XI	The Indian Income-tax (Amendment) Act, 1903	So much as has not been repealed.
1914	IV	The Decentralization Act, 1914. ..	So much of the Schedule as relates to the Indian Income-tax Act, 1886.
1916	V	The Indian Income-tax (Amendment) Act, 1916	The whole.
1917	VII	The Indian Income-tax (Amendment) Act, 1917.	The whole.

STATEMENT OF OBJECTS AND REASONS.

The present Bill, which practically recasts the whole of the Indian Income-tax Act, 1886 (II of 1886), has a three-fold purpose. In the first place, it remedies certain inequalities in the assessment of individual taxpayers under the existing law, which have become especially apparent since a graduated scale of the tax was introduced by Act V of 1916. Secondly, it defines more precisely than the existing Act the methods whereby income and profits of various descriptions are to be calculated for income tax purposes, so removing a defect which has led to some lack of uniformity in the assessing standards of different provinces. And, lastly, it effects a number of improvements in the machinery of assessment which experience has shown to be essential for the efficient and equitable working of the tax.

2. The recent introduction of graduated rates of income tax makes it necessary to abandon the system of assessing the tax separately on the different sources of income falling under the four Parts of the second schedule to Act II of 1886, since with this system an assessee deriving his income from more than one source may be called on to pay appreciably less than a person of equal taxable capacity who possesses one source of income alone. One of the main objects of the present Bill is accordingly to bring together all sources of an assessee's income for the purpose of determining the rate at which he shall be assessed on each part of it. This object is effected by clause 14 and schedule I of the present Bill, which provide that the rate at which the tax shall be assessed on all income which under the provisions of the Act is chargeable to the tax (called taxable income) shall be determined by the total income, enjoyed by the assessee, to which the Act applies.

3. A distinction is drawn by the provisions in chapter I and schedule I of the Bill between "total income" which determines the rate at which the tax is levied, and "taxable income" which determines the amount on which the tax is levied. *The rate at which the tax is levied* on an assessee will be determined by his total income accruing, arising or received in British India (or deemed to do so under the Bill) after omitting therefrom the receipts specified in clause 3 (2) and deducting the allowances mentioned in clauses 8, 9 (2), 10 (2), and 11 (2) of the Bill; and also omitting under clause 4 of the Bill, the expenses incurred in earning agricultural income, including any land revenue payment, and the first thousand rupees of net agricultural income. In calculating *the amount on which the tax is levied* these reductions will also be made: but an assessee will further be entitled to subtract from the residual amount—

(*i*) Any salary which fulfils the conditions of clause 6 (1) (*i*) of the Bill.

(*ii*) Any sums which he has spent on the purchase of an annuity or for similar insurance purposes, provided they fulfil the conditions laid down in clauses 6 (1) (*ii*) and 12 (2) of the Bill.

(*iii*) Under the proviso to clause 7 of the Bill, any interest which he has received from a security of the Government of India issued or declared to be income-tax free.

(*iv*) Under clause 12 (1) of the Bill any interest which he has received as a member of a company, or of a firm or undivided Hindu Family, where the tax has been paid, or is payable, by the company, firm, or family.

(*v*) Agricultural income.

4. Of these items of abatement only that relating to agricultural income calls for any special comment.

As has already been explained in paragraph 1 above, the Bill is a Bill to improve the machinery of assessment, and to remove existing inequalities in the burdens which the tax lays on individual assessees except in so far as improved methods of assessment will result in a higher revenue, the Bill is not designed, either by altering the rates of the tax or otherwise, to raise money, and for this reason it retains the existing exemption from the tax of agricultural incomes. But with the present system of income-tax graduation, under which an assessee's rate of assessment increases in accordance with his means, it is obviously equitable that in assessing the rate on which a person should pay on his non-agricultural income his income from agriculture should be taken into account: otherwise, a wealthy landlord possessed also of some non-agricultural income might pay on the latter at rates intended only for the poor. Accordingly, the Bill provides for the inclusion of net agricultural income in "total income"; but as a concession, more particularly to persons of small means, clause 4 lays down that the first thousand rupees of net agricultural income shall not be taken into account in determining either the rate of the tax or the amount on which it will be levied.

5. The income determining the assessment, both as regards the rate and amount of the tax, will, under clause 14 of the Bill read with the definition of "year of assessment" in clause 2,

be that actually accruing in the twelve months preceding the financial year for which the assessment is made, or at the assessee's option, any period of twelve months for which his accounts have been made up ending within the year preceding that financial year. Under the existing Act the tax chargeable on account of "salaries" and "interest on securities" is deducted at the time of payment of the salary or interest by the officer responsible for making the payment, and this procedure will be continued. But such deductions will, under clause 15 of the Bill, be treated merely as payment in advance on account of the assessment to be made in the following year; and, if it is found that any deduction has been effected at a rate which is not that applicable to the assessee's total income, an adjustment will be made at that assessment. In addition, the existing procedure for obtaining refunds of income-tax deducted from interest on securities is retained by clause 36 of the Bill.

6. Under the existing Act it is not incumbent on a Collector to obtain from any assessee a return of his income, and where the income is estimated at less than two thousand rupees, the assessee is not ordinarily served with a personal notice of assessment. The result is that many persons have no opportunity of representing the amount of their incomes, before an *ex-parte* assessment has been made on them, and they have to seek recourse to a petition to the Collector, if they consider their assessment inequitable. Now that the rates of taxation have been enhanced, it is desirable, in the interests both of assessees and of Government, that Collectors should obtain returns of income in all cases before they make an assessment, and should also, if they doubt the correctness of any return, call such evidence as may be necessary to test it before coming to their decision. Clause 17 of the Bill accordingly provides for the service by the Collector of a notice on every person whom he proposes to assess to income tax, requiring him to furnish a return of his income; and clause 18 enables the Collector to call upon an assessee to produce evidence of the correctness of his return. In addition, clause 18 empowers the Collector to utilise any evidence bearing on the assessment which he may obtain of his own motion, while under clauses 26 and 27 he can enforce the attendance of any person, including the assessee, for this purpose and compel the production of the information that he requires. Clause 21 requires personal notices of assessment to be sent to all assesees.

7. Assessments conducted in this manner should be made with much greater certitude than hitherto and it becomes unnecessary to retain the procedure whereby a person objecting to his assessment by the Collector petitions the Collector against it: all evidence now produced before the Collector in objection proceedings will, under the provisions of the Bill, be available to him at the earlier stage when the assessment is being framed. A petition against an assessment finally made by the Collector will therefore, under clause 22 of the Bill, lie only to the Commissioner, but such petitions will, subject to the conditions of that clause, be allowed universally and will not, as at present, be confined (subject to the Commissioner's discretion) to cases in which the tax assessed is Rs. 250 or upwards.

8. Section 31 of the existing Act, providing that an assessee may compound for the tax over a series of years has been omitted. Compositions already made will not be affected, and Collectors will be empowered, either by rule or executive order, to make similar arrangements in future subject to such conditions as it may be thought fit to lay down.

9. Section 33 of the existing Act, providing in certain circumstances for amendment of assessment has also been omitted. This section is no longer required, now that the tax is based on income actually accruing.

10. The Bill contains a number of other alterations in and additions to the present law; these are, where comment appears to be necessary, discussed in the Notes on Clauses, appended to this Statement.

SIMLA;
The 26th October, 1917.

W. S. MEYER.

NOTES ON CLAUSES.

[*Where sections are mentioned, the reference is to the Indian Income Tax Act (II of* 1886).]

Clause 3 (2) (*i*).—Section 5 (1) (*e*) of the Act has been expanded to make it clear that income derived from property employed for religious or public charitable purposes is only exempt from income tax to the extent to which it is applied to those purposes, and also to make it clear that voluntary dedications are not exempt.

Clause 3 (2) (*ii*), (*iii*) *and* (*iv*).—These exemptions are already in force either by rule or practice.

Clause 3 (2) (*vi*).—Under this sub-clause, following the English practice, the recipient of a voluntary contribution or gift will not be liable to income tax on it, while the donor will not be permitted to claim an allowance on its account in calculating *his* total or taxable income.

Clause 6 (1).—The term "salaries" is, for the purposes of the Bill, confined by this clause to salaries, annuities, &c., from which income tax is deducted at the source. Salaries, etc., paid by private employers, who have not made arrangements with the Income Tax Collector for deducting the tax at the time of payment, will, therefore, be assessed under clause 11 as "income derived from other sources."

Clause 8.—Section 24 of the Act is expanded so as to apply to all house property, whether occupied by the owner or not, and the allowances which can be claimed are specially stated, as in the past there has been some diversity of practice in the matter. It will be observed that no allowance can be claimed on account of municipal taxes.

Clause 9 (2).—The allowances which can be claimed in computing profits are specially stated to prevent the diversity of practice which has occurred in the past.

Clause 29.—This clause has been adopted from the English law and provides for the separate taxation of the independent income of married women.

Clause 32.—Much difficulty has been experienced in the past in adequately assessing the Indian profits of foreign non-resident companies or firms trading in India either through branches, or through subsidiary companies or firms, or through agencies. Sub-clause (2) of this clause, which follows the lines of the English law, *viz.*, section 31 (3) of the Finance (No. 2) Act of 1915, is designed to meet the cases of these non-resident companies or firms, and it is proposed, when the Bill becomes law, to issue a rule under clause 43 (2) (*d*), which will enable them to be taxed on a percentage of their turnover, or on some proportion of their total profits taken to represent the Indian profits, if their actual Indian profits cannot be ascertained in any other way.

Clause 52.—This clause has been adopted with necessary modifications from sections 57 to 59 of the Indian Stamp Act (II of 1899).

No. 71-29-I of 1918.

MILLOWNERS' ASSOCIATION.
BOMBAY, *26th February* 1918.

A. F. L. BRAYNE, ESQ., I.C.S.,
UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 14133, dated 23rd November 1917, forwarding copy of a Bill to consolidate and amend the law relating to Income Tax with the Statement of Objects and Reasons and requesting the opinion of this Association on the provisions of the said Bill.

2. In reply I am to state that my Committee have been favoured with a copy of the report on the Bill which was submitted to your Department by the Bombay Chamber of Commerce and that my Committee generally approve the recommendations put forward therein. As regards allowances for depreciation I am specially to point out that the Committee of this Association feel that whatever system of assessment is ultimately adopted it should be standardised throughout India for each particular kind of industry. Cotton Mills whether in the Bombay Presidency or in Bengal or in the United Provinces are similar in all respects, and allowances for depreciation on machinery and buildings should therefore be the same in all Provinces. Bengal is allowed however 5 per cent. on buildings and machinery while Bombay is only granted 2½ per cent. on buildings and 5 per cent. on machinery. My Committee also contend that the method adopted in Bombay for all mills working over 20 years (by which the total amount set aside for depreciation for the past two decades is first deducted from the amount to the debit of machinery in the Balance sheet and 5 per cent. then allowed on the balance) should either be enforced in Bengal or cancelled in this Presidency.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix D.

EXCESS PROFITS TAX.

No. 538-73-E of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *23rd December* 1918.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
Delhi.

SIR,

I am directed by the Committee of the Millowners' Association to approach you in connection with Government's pronouncement that they adhere to the proposal to levy an excess profits tax in the next year's budget.

2. My Committee are strongly opposed to this proposal as they believe that circumstances have entirely changed for the better since the 31st day of September last, when the Hon'ble Sir William Meyer proposed his resolution in the Council. In his speech then, he clearly indicated that his proposals were based on the assumption that the war would last till March 1920. He said " In roughly estimating the eventual cost of this proposal it is of course necessary to make an arbitrary assumption regarding the probable duration of the war. The assumption I make for this purpose is that the war will continue until the 31st March 1920 and that the year 1920-21 will be a year of gradual demobilsation." Further he said : " It will be seen, however, from what I say presently that if this resolution is accepted the financial assistance which will be offered in connection therewith will be proportioned to the duration of the war, so that if, contrary to expectation, peace should come speedily India will have to pay less than would be the case if the war should be prolonged ".

3. Happily the war has ended fully 18 months before the time anticipated in the Government estimates and my Committee therefore are strongly of opinion that a tax which was meant to be a war tax should not be levied when the war is over. As the Hon'ble Sir William Meyer

on 1st March 1917 rightly said : " An excess profits tax is, obviously, only a temporary measure which cannot be continued when the war is over ". Apart from this, my Committee submit that there are other very cogent reasons why the Government should reconsider their decision and these are :—

(1) That the question of taxing excess profits was fully considered by Government in March 1917 and for several good reasons, Government decided to abandon this tax in favour of the super tax which Indian Companies have at present to pay. My Committee may point out that no such tax is being levied on the profits of the Companies in the United Kingdom where it is applicable only to individuals. Under Government's proposal the Companies will have to pay both the super tax and the excess profits tax in addition to the income tax—an unprecedented combination of taxes on income. The excellent reasons given by the Hon'ble Sir William Meyer still stand good. He said : " In the first place, as we know from the experience obtained in England, the fixing of what are normal profits and what consequently may be considered excess gains, which must vary with reference to particular trades and even in respect of the circumstances of individual firms or Companies, is a very difficult matter ; and it has only been found possible to apply it with a fair amount of equity at Home, though even there has been much trouble and criticism in particular cases." My Committee submit that the difficulties experienced in England will be considerably enhanced under the peculiar circumstances existing in India. Moreover, during the war many Companies have spent enormous amounts on extensions and improvements at a very heavy sacrifice by paying high prices for machinery, buildings, etc., counting on the writing off during the war, of the excess expenditure over the normal and it would therefore not be just to allow only 10 per cent. on such capital. Many mills, moreover, have added looms to their spinning mills and it would be very unfair to take the average from the previous years on the basis of their profit made while manufacturing yarns only.

(2) Owing to the sudden cessation of hostilities, the anticipated profits in trade have vanished, with the result that the revenue from the proposed tax will be considerably less than the original estimate, while in many cases the tax-payers may be greatly inconvenienced by the payment of such a heavy tax in a year of small profit and in many cases of actual loss ; and

(3) It is unfair to tax retrospectively.

4. My Committee trust that for the above reasons, the Government of India will be pleased to drop the proposal. If, however, the Government of India insist upon introducing this obnoxious form of taxation, my Committee suggest the following amendments in the draft bill :—

(1) Super tax on those liable to excess profits tax should be abolished. In England no super tax on Companies is levied.

(2) The income tax be levied only on the balance of income after the excess profits tax has been deducted. This is also the practice in England.

(3) The 3½ per cent. Excise duty still unjustly levied on cotton industries should be abolished.

(4) That regarding the years chosen for normal profits the option should be given, as in England, of choosing the years of normal profits. In England it is two years out of the three previous years or four out of the six previous years in certain cases. In India the option to choose any three years out of the four should be given and the profits of the year 1917 should be also taken in the average.

(5) That the excess profits tax should be made adjustable as is income-tax on current year's income when determined.

(6) That in clause (6) (*i*) provision should be made as in the English Act that if it is shown to the satisfaction of the Collector that the said average profit is less than the percentage standard defined in clause 6 (2) the standard profits shall be taken to be the percentage standard. The percentage standard should be defined as in the English Act.

(7) That in case of the commencement of trade or business after 1912 the pre-war standard of profits should be taken to be the amount of profits arising from the trade or business on the average of as many years as the Companies have worked during the years fixed for ascertaining the standard profits and also option should be given to the tax-payer as provided in para. 4 of the English Act, 1915, part II. In this section the words "Commencement of any trade or business" should include any new part of the business such as a factory, spinning only yarn, which adds a weaving department. It would not be fair to take only a percentage basis for such a mill while similar concerns, previously started, get the full benefit of actual profits.

(8) Provisions should be made in the Act on the lines of the English Act para. 8, 4th Schedule, part I—by which, in estimating the profits, no account is taken of incomes received from investments except in the case of life assurance business and business where the principal business consists of making investments.

(9) My Committee object to the exclusion from the Bill of any business which is liable to pay excess profits duty in the United Kingdom. They submit it is manifestly unfair to the Indian tax payer; such a distinction has, it is believed, never been made in the history of Indian taxation and is therefore a dangerous innovation.

5. In conclusion my Committee are of opinion that considering the altered prospects of trade, the revenue actually received by Government will be much less than previously anticipated and therefore they respectfully submit it will not be worth while to set up the elaborate machinery that will be required to collect this most obnoxious tax, merely for one year. My Committee hope that if the financial condition of Government demands additional taxation the recognised principle of paying extraordinary charges from loans might be adopted and that the additional tax levied should provide only for payment of interest and sinking fund; thus the burden on the country will be spread over a number of years.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 539-73-E of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, 23*rd December* 1918.

THE SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,

I have the honour to forward herewith for your information a copy of a letter that my Committee have addressed to the Finance Department of the Government of India, in connection with the proposed excess profits tax.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 13707 of 1918.

REVENUE DEPARTMENT,

BOMBAY CASTLE, 27*th December* 1918.

THE SECRETARY,

MILLOWNERS' ASSOCIATION,

Bombay.

SIR,

I am directed to forward copy of a Bill to impose a duty on excess profits arising out of certain business with the Statement of Objects and Reasons and to request that you will favour Government with the opinion of the Association on the provisions of the Bill.

2. I am to request that the reply to this letter may be sent by the 15th January 1919 at the latest.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

STATEMENT OF OBJECTS AND REASONS.

On the 10th of September, 1918, a Resolution was adopted by the Indian Legislative Council declaring that the prolongation of the war justifies India's taking a larger share than she does at present of the cost of the military forces raised or to be raised in this country. It is the object of the present Bill to raise money, by the imposition of an excess profits duty towards the cost of the measures proposed to give effect to this Resolution.

2. Although no guarantee can be given by the Government on the point, the change which has recently come over the military situation makes it possible that the sum to be raised by the duty will not be required for more than one year, and the duty is, therefore, imposed by the Bill only on the profits of a single year (clauses 2 and 4). The proposed duty will absorb fifty per cent. of the excess of the profits made in an accounting period of twelve months over a certain standard called in the Bill the "standard profits" (clause 4). The accounting period consists of the twelve months ending on the 31st March, 1919, unless a different period of twelve months has been taken for the income-tax assessment of that year, when that period is taken; and the profits of the accounting period are those ascertained for income-tax purposes (clause 5). Standard profits are calculated on different bases when the business subject to the duty has been assessed to income-tax in the course of the four financial years, 1913-14, 1914-15, 1916-17, and 1917-18, and when it has not.

3. When a business has been assessed to income-tax in the four years, the standard profits will under the Bill be the average profits as assessed for income-tax purposes, with proportionate increases if the assessment in any of the years covered a period of less than twelve months. When it has not been assessed to income-tax in all the four years, the standard profits will be calculated at ten per cent. on the capital of the business at the end of the accounting period (clause 6). With slight modifications, the provisions of the British Excess Profits Duty Acts are followed for the calculation of the capital of the business. (Schedule II).

4. The Bill provides for an adjustment, where capital has been increased or decreased during the accounting period, by deduction from or addition to the profits of that period of an amount equivalent to ten per cent. per annum on the increase or decrease of capital (clause 7).

5. Businesses which have not earned in the accounting period more than thirty-thousand rupees will be exempt from the duty (Schedule I), and in no case will a larger sum be taken as the duty than will reduce the profits to thirty-thousand rupees (clause 4, proviso). Otherwise the duty will be imposed upon all business except agriculture, offices or employments, professions subject to the limitations in force in the United Kingdom, and business which are liable to pay in respect of the accounting period excess profits duty in the United Kingdom (Schedule I).

6. In general, the procedure for the recovery of the duty, for appeals against the Collector's assessments, and similar matters will be that in force under the Income-tax Act (clauses 13 and 15), but there are some special provisions. The Collector is given wide powers to modify assessments when on application to him it is shown that for special reasons the methods laid down for calculating the duty will operate unfairly (clause 8), and persons dissatisfied with his orders on such applications are permitted to appeal to the Chief Revenue-authority, who, if it thinks that the appeal involves questions of general importance, is required to refer it to a Board of referees appointed by the Local Government, and consisting of three members, of whom at least one must be a non-official acquainted with business of the nature of that in respect of which the appeal is made (clause 9). The Collector is also authorised in addition to his powers under the Income-tax Act to call, under penalty for non-compliance for such particulars in connection with the business as he may require (clauses 11 and 12), to permit payment in instalments (clause 13), and to use in his assessments to the duty information obtained for the purpose of income-tax assessments (clause 16). Persons chargeable to the duty are required under penalty to give the Collector notice of the fact (clause 10 and 12), and they are forbidden, on pain of a fine which may extend to one thousand rupees, to enter into fictitious or artificial transactions with the object of avoiding payment of the duty (clause 17).

JAS. S. MESTON.

The 13th December, 1918.

No. 18-73-E of 1919.

MILLOWNERS' ASSOCIATION,

BOMBAY, *7th January* 1919.

THE UNDER-SECRETARY TO GOVERNMENT,

REVENUE DEPARTMENT,

Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. 13707 of the 27th December last together with a copy of the Bill to impose a duty on excess profits arising out of certain businesses. In reply I am to state that my Committee have nothing further to add to their letter, dated 23rd December 1918, to the Government of India in this connection, a copy of which was forwarded to you along with my letter No. 539-73 of that date.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. 134-F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
DELHI, *the 14th January* 1919.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to acknowledge the receipt of your letter, dated the 23rd December 1918, in which it is urged that the proposal to levy an excess profits tax next year should not be proceeded with.

2. In reply I am to say that the Government of India have fully considered the representation made by the Bombay Millowners' Association and by other public bodies, and I am to enclose a copy of the reply sent to the Bombay Chamber of Commerce on the subject. From this you will observe that the Government of India have decided to persevere with the proposal to impose an excess profits duty. As is also there explained, they intend to give full consideration to any hard cases which arise and to deal with these as equitably as possible. The individual suggestions made by your Committee with regard to the details of the Bill will be considered at a later stage.—I have, etc.,

H. F. HOWARD,
Secretary to the Government of India.

No. 133-F.

GOVERNMENT OF INDIA,
FINANCE DEPARTMENT,
DELHI, *the 14th January* 1919.

THE SECRETARY,
CHAMBER OF COMMERCE,
Bombay.

SIR,

I am directed to reply to your letter No. 1077-159, dated the 10th December 1918, in which it is urged that the Excess Profits Duty Bill should not be proceeded with. Your Committee submit that there are cogent reasons for reconsidering the decision which was originally arrived at in September last and was based on the assumption that hostilities would not be at an end before the spring of 1920.

2. I am to explain that the position to be met is briefly as follows. As your Committee assume, the effect of the earlier termination of hostilities will no doubt be to reduce the total cost to India of the offer made in pursuance of the Resolution of the 9th September 1918. On the best data that are available the Government of India now anticipate that the additional expenditure during 1919-20 will be about £8 million as against £14·7 million mentioned by Sir William Meyer. While framing their estimates for next year with full regard to all possible economy, they do not anticipate that they will be able to provide more than about half of this sum of £8 million from the ordinary revenues on the existing basis of taxation. It will therefore be necessary to impose additional taxation to bridge the gap. After fully considering the various

alternatives which have been suggested, the Government of India have decided to persevere with the Excess Profits Duty Bill, and it may be pointed out that Sir William Meyer in the course of his speech on the Resolution referred to definitely stated that such a tax would be placed in the forefront of any taxation programme.

3. With regard to the further points taken in your letter, I am to say that it is the intention of the Government of India to give full consideration to any hard cases which may arise so as to ensure that these shall be dealt with as equitably as possible.—I have, etc.,

H. F. HOWARD,

Secretary to the Government of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Indian Legislative Council received the assent of the Governor General on the 20th March, 1919, and is hereby promulgated for general information :—

ACT No. X OF 1919.

An Act to impose a duty on excess profits arising out of certain business.

WHEREAS it is expedient to impose a duty on excess profits arising out of certain business ; It is hereby enacted as follows :—

Short title and commencement.

1. (*1*) This Act may be called the Excess Profits Duty Act, 1919.

(*2*) It shall come into force on the 1st April, 1919.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

"accounting period" means the twelve months ending on the 31st March, 1919, or if the accounts of the business have been made up within the said twelve months for the purposes of the Indian Income-tax Act, 1918, in respect of a year ending on any date other than the said 31st March, then the year ending on that other date ;

VII of 1918.

"business" includes any trade commerce or manufacture, or any adventure or concern in the nature of trade, commerce or manufacture ;

"Chief Revenue-authority" means the Board of Revenue or the Financial Commissioner in provinces where those authorities exist, and in any other case such authority as the Local Government may declare to be the Chief Revenue-authority for the purposes of this Act ;

"prescribed" means prescribed by rules made under this Act.

All expressions used or embodied by reference in this Act which are not hereinbefore defined shall have the same meaning as is attributed to them by the Indian Income-tax Act, 1918.

VII of 1918.

Application of Act.

3. This Act shall apply to every business (other than the business specified in Schedule I) which is, during any part of the accounting period, either carried on in British India by any persons or owned or carried on in any place in India by a person ordinarily resident in British India.

4. Subject to the provisions of this Act, there shall, in respect of any business to which this Act applies, be charged, levied and paid on the amount by which the profits in the accounting period exceed the standard profits, a duty (in this Act referred to as "excess profits duty") of an amount equal to fifty per cent. of that excess:

Imposition of excess profits duty.

Provided that the amount of the said duty shall not exceed such sum as would reduce the profits in the accounting period below thirty thousand rupees.

Ascertainment of profits in the accounting period.

5. The profits of a business in the accounting period shall, at the option of the person by whom the excess profits duty in respect of that business is payable be or be deemed to be,—

(*a*) the taxable income as finally ascertained for the purposes of the Indian Income-tax Act, 1918, or

VII of 1918.

(*b*) when the accounting period in respect of the business ends on any date other than the 31st March, 1919, and the accounts of the business are made up for an additional period ending on the said 31st March, a sum which bears the same proportion to the taxable income of the total period (such taxable income being ascertained as nearly as may be in accordance with the provisions of the said Act) as a period of one year bears to the total period.

Explanation.—The profits in the accounting period shall, notwithstanding any composition in force for the purposes of the said Act, be actually ascertained in accordance with the provisions of that Act.

Standard profits.

6. (1) The standard profits of a business shall be as follows:—

(*a*) an amount calculated at the rate of 10 per cent. or at such rate not being less than 10 per cent. as may be prescribed, on the capital of the business as existing at the end of the accounting period, in which case the capital of the business shall, for the purposes of this Act, be ascertained in accordance with the provisions of Schedule II; or

(*b*) at the option of the person by whom excess profits duty in respect of the business is payable—

(*i*) if the profits of the business have been assessed in the years 1913 and 1914 for the purposes of the income-tax law then in force the aggregate of half of the profits so assessed and half of the interest, if any, received in those years on securities forming part of the assets of the business; or

(*ii*) if the profits of the business have been assessed for the said purposes in the years 1913 and 1914, and in two only of the three years 1915, 1916 and 1917—the aggregate of one-fourth of the profits so assessed and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business; or

(*iii*) if the profits of the business have been assessed for the said purposes in all the five years 1913, 1914, 1915, 1916 and 1917—the aggregate of one-fourth of the profits assessed in the years 1913 and 1914 and in such two of the years 1915, 1916 and 1917 as may be selected by the said person and one-fourth of the interest, if any, received in the same four years on securities forming part of the assets of the business:

Provided that if the average capital employed in the business in the years adopted for the purpose of determining the standard profits is less or more than the

capital so employed at the end of the accounting period there shall be made to or from the standard profits an addition or a deduction, as the case may be, which shall bear to the standard profits the same proportion as such increase or decrease of capital bears to the average capital so employed in the years so adopted.

Explanation.—For the purpose of ascertaining the average capital employed, the capital employed in the business in any year shall be deemed to be the capital so employed at the end of that year:

Provided further that if the assessment in any of the said years was made in respect of a period of less than twelve months, that assessment shall, for the purpose of determining the standard profits, be proportionately increased.

(2) If a composition for income-tax was in force in any of the years 1913, 1914, 1915, 1916 and 1917, such composition shall be deemed for the purposes of clause (*b*) of sub-section (1) to have been the assessment and the profits shall be determined in accordance therewith:

Provided that the person by whom excess profits duty in respect of the business is payable shall, notwithstanding any such composition be entitled to have an assessment of the profits of the business made for the purpose of determining the standard profits, in the same way as the assessment would have been made if no such composition had been agreed upon.

(3) Each of the years referred to in sub-sections (1) and (2) shall be deemed to be the twelve months commencing with the 1st of April in the year mentioned.

(4) Notwithstanding anything contained in this section no increase of capital made after the 31st December 1918, shall be taken into account in any case, and no such increase before that date shall be taken into account when it appears or to the extent to which it appears that the increase was made with intent to evade or has the effect of evading the payment of the excess profits duty.

Power to Collector to make allowances for special circumstances.

7. On the application (made in accordance with the provisions of clause (*b*) of sub-section (2) of section 11) of any person chargeable with excess profits duty alleging that, owing to any of the following circumstances, namely:—

(*a*) any change in the constitution of a partnership of which he is or was a member,

(*b*) any postponement or suspension as a consequence of the present war, of renewals or repairs,

(*c*) any exceptional depreciation or obsolescence (including the cost of replacement during the accounting period) due to the present war, of assets employed in the business,

(*d*) the provision in connection with the requirements of the present war of plant or machinery which will not be required for the purposes of the business after the termination of the war,

(*e*) the fact that the assets of the business consist to any material extent of shares in a company the business of which is itself chargeable to excess profits duty,

(*f*) the liability of any part of the profits of the business to excess profits duty in the United Kingdom, or

(*g*) any special circumstances connected with the nature of the business or the period for which any profits are ascertained or determined,

the provisions of this Act for the calculation of excess profits duty operate unfairly in his case, the Collector may make such allowances in calculating the amount of the duty as seem to him to be necessary to meet the special circumstances, provided that any such allowance shall not reduce the amount of duty payable under the provisions of the Act by more than twenty-five per cent. without the previous sanction of the Commissioner.

Appeal to Chief Revenue-authority.

8. (1) If any person who has applied under section 7 is dissatisfied with the decision of the Collector on his application, he may appeal to the Chief Revenue-authority which shall, at the option of such person, either itself decide such appeal or refer it to a Board of Referees to be appointed by the Local Government. The Board shall hear and consider any appeal so referred and shall communicate its decision to the Chief Revenue-authority.

(2) The Chief Revenue-authority and the Board shall be entitled to take into account any of the circumstances specified in section 7, and to modify the decision of the Collector with reference thereto in such way and to such extent as they may consider just and equitable.

(3) Every Board of Referees appointed under this section shall consist of three or, in cases which the Local Government considers to be of difficulty or importance, of four persons. When the Board consists of four persons, the Local Government shall appoint one of the members to be Chairman. In any case at least two members of the Board shall be persons not in the service of Government and having in the opinion of the Local Government adequate business experience.

(4) In case of a difference of opinion between the members of the Board, the opinion of the majority shall prevail. When the Board consists of four members and the members are equally divided in opinion, the Chairman shall have a second or casting vote.

(5) The decision of the Chief Revenue-authority on any appeal under this section or of the Board where an appeal is referred to it shall, notwithstanding any other provision of this Act, be final, and shall be deemed to be the basis of assessment in the particular case.

Power of Governor General in Council to deal with hardship in case of a class of business.

9. (1) The Governor General in Council may, on the application made before the 30th June, 1919, of any person alleging that owing to special circumstances to be stated in the application the provisions of this Act for the calculation of excess profits duty would operate unfairly in the case of any class of business in which such person is engaged, refer such application for the report of a Board of special Referees to be appointed in this behalf by the Governor General in Council.

(2) Every Board appointed under this section shall consist of four persons, of whom at least two shall be persons not in the service of Government. The Governor General in Council shall appoint one member to be Chairman.

(3) On receipt of the report of the Board, the Governor General in Council shall consider the same and pass thereon such orders as he thinks fit. Any such order may vary the basis or method of assessment in respect of the class of business so reported on, and any variations so made shall be deemed to be modifications of this Act in respect of the matters to which they relate, and this Act shall apply accordingly.

Notice to be given by liquidator that excess profits have been made.

10. Every liquidator of a company which is being wound up at the commencement of this Act or is wound up after the commencement of this Act and which is chargeable to excess profits duty shall before the 31st May 1919, or within two months of the commencement of the winding up, as the case may be, give notice of the fact to the Collector.

Returns for the purposes of the Act.

11. (1) The Collector may, for the purposes of this Act, require any person whom he believes to be engaged in any business to which this Act applies, or to have been so engaged during the accounting period or in the year ending on the 31st March 1912, or on the 31st March in any year thereafter, to furnish him within two months after service upon him of a notice to that effect with such particulars in connection with the business as the Collector may require.

(2) At the time of furnishing such particulars such person shall—

(*a*) state the method which he desires to be adopted for the purpose of—

(*i*) ascertaining the profits of the business in the accounting period under section 5, and

(*ii*) determining the standard profits under section 6, and

(*b*) make any application which he desires to make under section 7 for an allowance in the calculation of the amount of the excess profits duty.

(3) Where any person fails, without reasonable cause or excuse, to comply with the provisions of clause (*a*) of sub-section (2), the Collector shall proceed to ascertain the profits of the accounting period and to determine the standard profits by such method provided in this Act as he thinks fit.

Penalty.

12. If a person fails without reasonable cause or excuse, to give to the Collector in due time any notice required by section 10 or to furnish any particulars referred to in section 11, he shall on conviction by a Magistrate be punishable with fine which may extend to thirty rupees for every day during which the default continues.

Assessment.

13. The amount of excess profits duty to be paid in respect of any business shall be assessed by the Collector, who may in any, case where he thinks fit, allow the duty to be paid in instalments of such amounts payable at such times as he may direct.

Person liable to be assessed.

14. The duty may be assessed on any person for the time being owing or carrying on the business whether as agent for the owner or otherwise or, where the business has ceased during the accounting period, on the person who owned or so carried on the business immediately before the time at which the business ceased, and where there has been a change of ownership of the business during the accounting period, the Collector shall make the assessment in the prescribed manner.

Application of provisions of Act VII of 1918.

15. The provisions of sections 20, 21, 22, 23, 24, 26, 27, and of Chapters IV and V and of sections 42, 45, 46, 47 and 49 to 52 of the Indian Income-tax Act, 1918, shall apply, with such modifications, if any, as may be prescribed, as if the said provisions referred to excess profits duty instead of to income-tax, and every officer or authority exercising powers under the said provisions may exercise the like powers under this Act in regard to excess profits duty as he or it exercises in regard to income-tax under the said Act: VII of 1918.

Provided that references in the said provisions to the assessee shall be construed as references to a person by whom excess profits duty is payable.

Income-tax papers to be available for the purposes of this Act.

16. Notwithstanding anything contained in the Indian Income-tax Act, 1918, or in any Act repealed thereby, all information contained in any statement or return made or furnished under the provisions of any of the said Acts or obtained or collected for the purposes of any such Act may be used for the purposes of this Act. VII of 1918.

Prohibition of and penalty for fictitious transactions.

17. (1) A person shall not, for the purposes of avoiding payment of excess profits duty, enter into a fictitious or artificial transaction or carry out any fictitious or artificial operation, and if he has entered into any such transaction or carried out any such operation before the commencement of this Act shall inform the Collector of the nature of the transaction or operation.

Explanation.—For the purposes of this section an artificial transaction or operation includes every device of whatever nature adopted for the purposes of presenting the accounts of a business in a misleading form or manner with intent to evade or having the effect of evading any obligation imposed by this Act.

(2) If any person acts in contravention of, or fails, without reasonable cause or excuse, to comply with the provisions of sub-section (1), he shall, on conviction by a Magistrate, be punishable with fine which may extend to one thousand rupees.

Power to make rules.

18. (1) The Governor General in Council may, by notification in the Gazette of India, make rules for carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the rate to be allowed in respect of any business or class of business for the purpose of clause (a) of sub-section (1) of section 6 ;

(*b*) the procedure to be followed by Boards of Referees appointed under this Act ;

(*c*) the basis and method of assessment when there has been a change of ownership during any period which can be selected for the purpose of determining standard profits, or during any subsequent period prior to the commencement of this Act ; and

VII of 1918. (*d*) the adaptation to excess profits duty of any of the provisions of the Indian Income-tax Act, 1918, which are made applicable to that duty by section 15.

(3) All rules made under this section shall have effect as if enacted in this Act.

Excess profits duty and super-tax to be alternately chargeable.

VIII of 1917.

19. Where the profits of any business in the accounting period are chargeable to excess profits duty under the provisions of this Act and to super-tax under the provisions of the Super-tax Act, 1917, then—

(1) if the amount chargeable as excess profits duty exceeds that chargeable as super-tax excess profits duty shall alone be charged, and

(2) if the amount chargeable as super-tax exceeds that chargeable as excess profits duty, super-tax shall alone be charged,

VIII of 1917. and the provisions of this Act and the Super-tax Act, 1917, shall be construed accordingly.

Excess profits duty an allowance for the purposes of Act VII of 1918.

VII of 1918

20. The amount of excess profits duty paid in respect of any business shall be allowed as a deduction at the adjustment made in the year ending on the 31st March 1920, in respect of the profits of that business for the purposes of section 19 of the Indian Income-tax Act, 1918 :

Provided that if the amount of excess profits duty payable has not been ascertained at the time when the said adjustment is made the amount by which the income-tax would have been reduced if effect had been given to the deduction shall be deducted from the amount payable for excess profits duty.

SCHEDULE I.

EXCEPTED BUSINESSES.

(See section 3.)

1. Any business the income from which is agricultural income.

2. Offices or employments.

3. Any profession the profits of which are dependent mainly on the personal qualifications of the person by whom the profession is carried on, and in which no capital expenditure is required or only capital expenditure of an amount which is small when compared with the profits which the person carrying on the profession makes:

Provided that the business of any person taking commissions in respect of any transactions or services rendered, or any agent of any description (not being a whole-time officer or servant of the business or a commercial traveller or an agent whose remuneration consists wholly of a fixed and definite sum not dependent on the amount of business done or any other contingency) shall not be included in this exception.

4. Any business which is liable to pay in respect of the accounting period excess profits duty in the United Kingdom.

5. Any business of which the profits in the accounting period do not exceed thirty thousand rupees.

SCHEDULE II.

ASCERTAINMENT OF CAPITAL.

(See section 6.)

1. The amount of the capital of a business shall, so far as it does not consist of money, be taken to be—

(*a*) so far as it consists of assets acquired by purchase, the price at which these assets were acquired, subject to any proper deduction for depreciation or for unpaid purchase money,

(*b*) so far as it consists of assets being debts due to the business, the nominal amount of those debts subject to any reduction which has been allowed or is allowable in respect of those debts under the Indian Income-tax Act, 1918, and VII of 1918.

(*c*) so far as it consists of any other assets which have not been acquired by purchase, the value of the assets at the time when they became assets of the business, subject to any proper deduction for depreciation:

Provided that nothing in this provision shall prevent accumulated profits (other than those made in the accounting period) employed in the business being treated as capital.

2. Any borrowed money or trade debts shall be deducted in computing the amount of capital for the purposes of this Act.

3. Where any asset has been paid for otherwise than in cash, the cost price of that asset shall be taken to be the value of the consideration at the time the asset was acquired, but where the business has been converted into a company and more than two-thirds of the shares in the company are held by the person who was the owner of the business no value shall be attached to those shares, so far as they are represented by good-will or otherwise than by material assets of the company, unless the Collector in special circumstances otherwise directs. Patents and secret processes shall be deemed to be material assets.

H. M. SMITH,
Offg. Secretary to the Government of India.

Appendix E.

IMPORTATION OF SHORT REELED YARN INTO SINGAPORE.

CHAMBER OF COMMERCE,
MANCHESTER, 21*st November* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

In the course of representations made by this Chamber to the Colonial Office and the Government of the Straits Settlements on the malpractice too prevalent in Singapore in respect of the offering for sale of cotton yarn so made up that it is calculated to give a misleading indication of either the count of the yarn or the total length it has transpired that much of this yarn is produced and reeled in India, and imported thence to Singapore.

You are aware that under the provisions of the Indian Merchandise Marks law, which in the main follows the Imperial Act of 1887 on the subject of false marking and false indications, it is forbidden to apply incorrectly "any description, indication, direct or indirect, as to the number, quantity, measure, gauge or weight of any goods." You will doubtless also be familiar with the fact that the make-up of a 10 or 5 lbs. bundle of cotton yarn is an indication of its contents, and that the counting of the heads or knots gives (or should give) the count of the yarn and that the weight (10 lbs. or 5 lbs.) and count taken in conjunction fixes indubitably the total length of the yarn and of each hank, always supposing that the yarn is honestly made up.

This law is strictly enforced by the Indian Customs Officials at the Indian ports of entry, and is well understood by shippers from this country. There appears, however, to be no equally effective and prompt method of securing the observance of the law on the part of Indian spinners and reelers in India itself. Enclosed is a print giving the gist of representations made by this Chamber to the India Office on the 20th September last. There is also enclosed a copy of the reply of the India Office, dated 16th October. From this you will see that the putting into force of this provision of the Indian laws rests with the Local Governments in the various Provinces, on a case being properly placed before them. This is parallel to the position in Great Britain. The Manchester Chamber of Commerce have on more than one occasion, directly or indirectly, prosecuted those who have offended against this law. It is only by constant vigilance that the statute is, in this particular, preserved from falling into desuetude.

The object of this letter is to ask whether your Association will not take up the same attitude in regard to Indian yarn? There may come before you from time to time instances in which it is evident the law has been broken. It cannot be good public policy that there shall be in effect one law in respect of imported yarn and another for yarn made or reeled in India whether it is to be retained in India or exported. If your powerful Association, perhaps in conjunction with the Bombay Chamber of Commerce, would constitute itself as one of the guardians of the law in this matter of "false indications of make up" so far as your Province is concerned, it would do much to put matters on a more satisfactory footing. A successful prosecution undertaken from time to time clears the air for a long period, and it is a duty which my Directors respectfully suggest your Board should take upon themselves in the interests of honest trading.

Similar letters have been addressed to the Bengal, Bombay, Karachi and Madras Chambers of Commerce.

Will you kindly let me know your Association's views on the subject ?—Yours faithfully,

WALKER SPEAKMAN,
Secretary.

SINGAPORE: SHORT-REELED YARN.

On 20th September a letter in the following terms was addressed to the Secretary of State for India :—

"The Manchester Chamber of Commerce has for considerable time been in correspondence with the Colonial Office with the object of inducing that Department to bring pressure to bear upon the Straits Settlements Administration that they should enforce the Merchandise Marks Ordinance in that Colony in its application to the admission of falsely reeled cotton yarn through the Port of Singapore.

In the course of an interview which took place on the 10th inst. at the Chamber with a Director of the Singapore Chamber of Commerce, who defended the non-enforcement of the Merchandise Marks Act in respect of the import of cotton yarns, he stated that although it was no doubt true that the Government of India had, by the enforcement of the Indian Merchandise Marks Act, put a stop to the admission of falsely reeled yarns, at the ports, yet the Indian Government had done nothing effective to stop short reeling and false make-up in India itself, and that as a matter of fact much of the yarn coming through Singapore to which this stigma of fraudulent make-up clings, has its origin in India. His argument was that it should be stopped in the country where the fraud took place rather than impede its passage at a later point through a port which is a mere emporium. I am instructed respectfully to bring this matter under your notice as the point disclosed—of which the Chamber has long been aware—does indicate an obvious omission in the administration of the Indian Merchandise Marks Law. As administered at the ports the severe penalties enforced have put an entire stop to the trickery which formerly characterised a certain Section of the Indian import trade. My directors do not know of any law which has been so affected. It is the more strange, therefore, to find that whilst forbidding entry, the law in India itself is so administered as to permit the export of short-reeled yarn to other countries, to the manifest injury of the good name of the Indian trade, and to be a stumbling block to reform in other countries, *e.g.*, the Straits Settlements.

Will you be so good as to cause this subject to be brought to the notice of the Governor General in Council ?"

The Department have undertaken to give attention to these representations.

WHITEHALL, LONDON, S. W. I.
R. & S. 2981.

INDIA OFFICE,
16*th October* 1917.

THE SECRETARY,
CHAMBER OF COMMERCE,
Manchester.

SIR,

With reference to your letter of the 20th September on the subject of the short-reeling of cotton yarn in Indian Mills, I am directed by the Secretary of State for India in Council to refer you to the correspondence ending with Sir A. Godley's letter of the 19th May, 1906, and to point out that the Indian law is for all practical purposes the same as that of this country. The duty

of receiving complaints and information and of instituting prosecutions has in India been delegated to Local Governments under rules similar to those made by the Board of Trade with regard to the prosecution of offences under the Merchandise Marks Act in England.

As the whole question was carefully examined in 1905 and as the position does not appear to have materially altered, Mr. Secretary Montague does not consider that any useful purpose would be served by re-opening the matter. A copy of this correspondence will, however, be forwarded to the Government of India for their information.—I am, etc.,

F. KERSHAW.

No. 47-12 of 1918.

THE MILLOWNERS' ASSOCIATION,
BOMBAY, *25th January* 1918.

THE SECRETARY,
MANCHESTER CHAMBER OF COMMERCE,
Manchester.

DEAR SIR,

I am instructed to acknowledge receipt of your letter, dated 21st November last, in connection with short-reeled yarn and to state in reply that the members of this Association discourage the practice about which you complain. My Committee are of opinion the remedy lies with the authorities at Singapore who should take action when complaints arise regarding the short-reeling of any yarn imported into their territory.—I am, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix F.

CONSUMPTION OF ROLLER SKINS, PICKERS AND PICKING BANDS IN INDIA.

GOVERNMENT OF INDIA,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH,)
DELHI, *the 8th of February* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

The Board is, as you know, greatly interested in the question of roller skins, pickers, and picking bands. We have got the information that the probable consumption by cotton mills for the whole of India of all these three articles is as follows :—

Roller skins	300,000	
Pickers	2,234,000	another authority gives the figure of 1,462,004 pickers for the same. Which is correct ?
Picking bands..	2,200	cwts.

2. The Board will be greatly obliged if you will kindly ascertain whether these figures are correct. If they are not, what is the probable consumption by cotton mills of these articles?—Yours faithfully,

J. K. MEHTA,
for Controller, Industrial Intelligence.

No. 88/23/R. of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *7th March* 1918.

THE CONTROLLER,
INDUSTRIAL INTELLIGENCE,
INDIAN MUNITIONS BOARD,
Delhi.

SIR,

I have the honour to acknowledge receipt of your letter No. I-70/1 of the 8th ultimo enquiring as to the probable consumption by cotton mills of roller skins, pickers, and picking bands.

In reply I am to state that in regard to roller skins, the consumption will depend a great deal on the quality used, the size of the skins and whether the right class of skins are used for their respective requirements. For instance, thick or heavy skins should not be used for spinning machine rollers and on the other hand thin or light skins should not be used on drawing frame rollers. My Committee are of opinion that sufficient attention is not paid to the grading of country-made skins with the result that when they are used by mills, even if the size and quality are the same as English skins, the consumption is in all probability greater. The figure given by you, namely, 300,000 would, my Committee consider, be correct for pre-war times, but at present the consumption is about 20 to 40 thousand more than that figure.

In regard to pickers my Committee feel that the second estimate given by you, *viz.*, 1,462,004 would be correct for pre-war times, but the present consumption is nearer the first figure, *viz.*, 2,234,000 taking into consideration the number of country and badly conditioned English pickers now in use.

Ever since the year 1914 the consumption of pickers by all mills has been increasing yearly, due entirely to the deterioration in the quality of pickers. My Committee expect that for this year the consumption will not be less than 2,500,000.

My Committee are of opinion that your estimate of the consumption of picking bands is about correct. It is much higher than the consumption during the pre-war period, but the remarks made above in connection with the deterioration of the quality of pickers apply equally to picking bands.

My Committee estimate that unless the quality of the picking bands is greatly improved, the consumption during this year will be more than 2,200 cwts.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. I-70/1.

GOVERNMENT OF INDIA,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH),
DELHI, *the 18th of March* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 88-23, dated 7th March 1918, and to request you kindly to convey the thanks of the Board to the Committee of the Millowners' Association, Bombay, for the information furnished regarding the probable consumption by cotton mills of roller skins, pickers and picking bands.—Yours faithfully,

R. D. BELL,
for *Controller, Industrial Intelligence.*

No. 150/23/R of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *10th April* 1918.

THE SECRETARY TO THE GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
Simla.

SIR,

My Committee are informed that the export of roller skins from the United Kingdom is likely to be prohibited at an early date and as these skins are an important factor in the working of textile mills, I am to draw the matter to your attention with a request that you will take such action as you may consider necessary.

2. My Committee understand that the quantity of roller leather produced in India is quite inadequate to meet the requirements of all mills while the quality of the leather is much inferior to the English grades. Stocks of English skins in the hands of users do not average, my Committee are informed, more than six months' consumption and they therefore respectfully submit that the Shipping Controller might be requested to allot such freight space as may be necessary to keep the imports of these skins up to the average consumption of Indian mills.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 1/70/8.

GOVERNMENT OF INDIA,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH),
SIMLA, *the 13th of May* 1918.

THE SECRETARY,
MILLOWNERS ASSOCIATION,
Bombay.

DEAR SIR,

I am directed to acknowledge the receipt of your letter No. 150-23, dated the 10th April 1918, to the address of the Secretary to the Government of India, Department of Commerce and

Industry, and to say that the Government of India have no information regarding the prohibition of the export of roller skins from the United Kingdom. Your information, however, that the quantity of roller leather produced in India is quite inadequate to meet the requirements of all mills, is incorrect. The following manufacturers are now producing roller skins :—

(1) Messrs. B. A. Randelia & Co.,
Managing Agents,
Navsari Leather Works,
Navsari, B. B. & C. I. Railway.

(2) Sir Adamji Peerbhoy & Sons,
Tent Factory,
Tardeo, Bombay

(3) Messrs. N. S. T. Chari & Co.,
6, Mangoe Lane, Calcutta.

(4) The Chrome Leather Co.,
Pallavaram, Madras.

(5) The South Indian Leather Co.,
35, Popham's Broadway, Madras.

(6) Messrs. Skippers & Co., Cawnpore.

(7) The National Tannery,
Pagladanga, Post Office,
Entally, Calcutta.

The Government of India have reliable information that about October last, four of these makers were producing about* 750 dozens roller skins weekly—a figure much in excess of that given in your letter No. 88-23, dated the 7th March 1918, to the Controller (Industrial Intelligence). There is no doubt that at that time Indian makers had not reached the limits of their output.

* 340,000 annually or 550 dozens weekly.

As regards the complaint of inferior quality it is doubtless correct that the average quality is below that of English skins and that the production of some makers is inferior. The industry is, however, a new one in this country and the Government of India consider that the progress already made is very creditable. They are endeavouring to assist manufacturers by giving them facilities for the disposal of rejects after tanning. The Government of India understand that, when the attention of leather manufacturers in India was drawn a year ago to the prospects of this line of manufacture, roller skins imported from Japan were selling in the Bombay market at Rs. 75 per dozen, while English skins were much higher in price. The Indian manufacturer can now produce a roller skin superior in quality to the article imported from Japan and the price is roughly about half of that previously obtained for Japanese skins.

The Government of India do not doubt that your Association will give its support to the manufacture of roller skins of good quality in India and they will be pleased to receive suggestions from your Association for the improvement of the Indian article. It is suggested that the Mill-owners' Association should arrange to obtain and test representative samples from the various manufacturers and furnish the Munitions Board with a confidential report, having regard to prices, on the qualities of the various makers. This will enable the Government of India, through their priority procedure, to give encouragement to the best makers and to offer advice to the manufacturers of inferior qualities.—Yours faithfully,

W. RYAN,
Secretary, Indian Munitions Board.

No. 282/23/R. of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, 28*th June* 1918.

THE SECRETARY,
INDIAN MUNITIONS BOARD,
Simla.

SIR,

I am directed to acknowledge receipt of your letter No. 1-70/8, dated 13th ultimo, regarding the production of roller skins in India and to submit the observations of my Committee thereon as follows.

2. *Total supplies necessary for all India.*— The standard of consumption in Lancashire Mills is given by a recognised authority as 4 skins per week for every 10,000 spindles. Allowance must be made in India for :—

(1) Larger number of working hours,

(2) Inefficient cutting and piecing of roller "hots",

(3) Climatic conditions, and

(4) Coarser counts of yarn spun.

An extremely liberal figure of treble of the Lancashire standard, *i.e.*, 1 dozen skins per week for 10,000 spindles has been accepted as being a safe calculation of the maximum average consumption of mills in India and checking the records of groups of mills in all parts of the country covering a period of ten years proves this figure to be in excess of the actual provision necessary. On this liberal basis the efficient covering of all rollers in connection with the seven million spindles (approximate) in India calls for a maximum quantity of 700 dozens of skins per week. The importation of English roller skins has, up to the present, been fairly well maintained at pre-war standards, while the manufacture of roller skins in India has reached a figure far in excess of the total requirements of the whole industry. It is stated that four only, out of seven Indian factories enumerated were, in October last, producing 750 dozens of roller skins weekly, and that these factories had not then reached the limit of their production. It may, therefore, be safely assumed that these factories taken altogether are now manufacturing 1,000 dozens weekly or a figure 33⅓ per cent. in excess of the total requirements. It naturally follows that there must be a tremendous amount of waste of roller leather somewhere unless it is acknowledged that those who are endeavouring to substitute the Indian for English skins are compelled to use many times the quantity necessary when the imported article only was in use.

3. *Japanese Skins.*—A reference has been made to imported skins of Japanese origin and this can only have occurred as a result of unreliable information placed at the disposal of the Intelligence Branch of the Indian Munitions Board. It is common knowledge that Japan as a country is absolutely devoid of sheep, while the export of pickled, tanned, and partly tanned skins from all producing countries has been prohibited since the outbreak of war. It is a fact that skins, reputed to be of Japanese origin, were sold at prices much in advance of the then ruling rates for Indian skins, but investigation by an authority on roller skins elicited the fact that these were of purely Indian origin and were in some instances bought from the makers in India and marked with a rubber stamp "Made in Japan" by small Indian dealers in Bombay. Inexperienced buyers were for some time induced to pay high prices for these skins by the mendacious loquacity of unscrupulous middlemen.

4. *Prices.*— Judging from a reference to price, it appears an altogether erroneous impression exists in the Intelligence Department as to the actual disparity between the cost, to the mills, of the English and the domestic Indian skins. The Department assumes that the

latter are sold in Bombay at about Rs. 37-8 per dozen. Enquiries here elicit the fact that the cheapest skins obtainable are priced at about Rs. 45, but as these are totally unfit for use they do not merit any consideration. One group of mills in Bombay has carried out exhaustive experiments with the best Indian roller skins obtainable by them and have recently discontinued their use entirely. The price paid for these skins under contract was Rs. 70 per dozen. The cream of the production of the leading (English) firm of roller leather manufacturers is to-day being delivered into mills in Bombay at Rs. 79 per dozen, after paying the present high freights, war risk and marine insurance and 7½ per cent. import duty. This is under a contract entered into a little over a year ago, but a renewal of the contract is obtainable at a figure which would bring the maximum mill price at about Rs. 89 per dozen, while an excellent selection of the same manufacturer's goods are procurable at about Rs. 10 less than these figures. All the foregoing prices have been taken on the basis of what is known in the English roller leather trade as a "26-inch skin" for the purpose of comparison.

5. The roller skin trade of the world is an extremely small one, comparatively, but is acknowledged by all tanning authorities to be the most highly specialised branch of the light leather trade, and it would appear that an amount of energy has been expended in endeavouring to foster this trade, entirely disproportionate to the importance of the same to India, financially. The question of price of roller skins is a matter of little or no consideration to the Cotton Spinning Industry compared to that of quality. The cost of roller leather per pound of yarn spun is almost negligible, whereas an inferior skin cut up and put into use can do damage and inflict losses on the millowner amounting to many hundred times its purchase price, through all or any of the following troubles, *i. e.*, "licking", "broken ends", "loss of test in yarn" and consequent loss of production in the looms. These all inevitably follow the use of anything but skins produced as the result of intensive study of the function performed by the "hot", or covering, of the preparation and spinning rollers.

6. It is within the knowledge of my Committee that in spite of high customs tariffs in America, Japan and all European cotton spinning countries no sheep skin roller covering has ever superseded the product of the best English factories and at the present moment all the leading Japanese spinning mills are using English skins exported under license by the British Government. Unless an article equal to or better than the highest grade of English roller skins produced by firms who have been experimenting in this specialised industry for over half a century, is obtainable from Indian factories the millowners will continue to use the imported skins even at rates much higher than those ruling to-day, and it is believed the best interests of Indian commerce in general are to be secured by the British Government, at the request of the Indian Government, making available a continuance of supplies provided such action will not materially affect any vital interest of the Empire in the prosecution of the War.

7. *Freight Tonnage required.*—The actual gross weight of one tin lined case containing 50 dozens of roller skins is 2 cwts. 2 qrs. 0 lbs., therefore the gross weight of the annual requirements of the whole spinning industry is only 91 tons. The measurements of one tin lined case, as above, equal 11×25 cubic feet, or 8,190 cubic feet for 36,000 dozens of skins. If tonnage be reckoned on cubic measurement, instead of dead weight, at 40 cubic feet per ton standard the freight necessary for the total annual requirements of the whole of the Indian cotton spinning industry will be 205 tons. The quantity of skins, and the shipping tonnage necessary for the conveyance of this highly important factor in cotton spinning is relatively so small that it is hoped a favourable view of the situation may be engendered by the particulars given.—I have, etc.,

R. E. GREGOR-PEARSE,

Secretary.

No. I-70-8.

GOVERNMENT OF INDIA,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH),
SIMLA, *the 3rd of September* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

I am directed to acknowledge your letter No. 282-23, dated the 28th June 1918, and to thank you for the information contained in it.

2. The object of the Government of India in encouraging the manufacture of roller skins and other similar articles in India is not so much to save tonnage or to cheaper production, though these are important factors, as to make the essential industries of this country less dependent on outside sources for accessories, the absence of any one of which would paralyse their operations. Such manufactures are "key" industries and require to be fostered, when by so doing the self-dependence of this country can be reasonably secured.

3. In this particular instance of roller skins, an encouraging measure of success has already been obtained. While the defects pointed out, *viz.*, unevenness, harshness of surface in elasticity and the presence of blemishes are still not uncommon, a number of good skins are produced and several firms are satisfied with Indian made skins, especially in those cases where they have made their own selections. With the object of encouraging the manufacture the export of Indian made roller skins is now permitted under license and a quantity have been so exported to Japan. As your Association remark, the roller skin trade is a highly specialised branch of the light leather trade and it is a matter of congratulation that in two or three years the Indian manufacturers, who can scarcely be said to have contributed to this trade before the war, should have made a creditable advance towards capturing it. In these circumstances, in the expectation that with more experience the Indian makers will learn to produce a satisfactory skin in sufficient numbers to supply the needs of the whole Indian cotton industry, the Government of India propose to continue to afford these such encouragement as is practicable, consistent with the interests of the mills.

4. The Government of India feels confident that it can rely on the co-operation of your Association in helping the Indian manufacturer to improve his product still further. With this object, it is suggested that your Association should arrange for a meeting with the leading manufacturers, when defects could be pointed out in detail in the places in which the skins are actually used. If you agree to take this action, a copy of this correspondence will be sent to the firms concerned.—Yours faithfully,

W. RYAN,
Secretary, Indian Munitions Board.

No. 438/23/R of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *15th October* 1918.

THE SECRETARY,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH),
Simla.

SIR,

I am directed to acknowledge receipt of your letter No. I. 70-8, dated 3rd ultimo, regarding the manufacture of roller skins in India and to state in connection therewith that my Committee approve the suggestion contained in your 4th paragraph that a meeting should be arranged with the leading manufacturers for a general discussion of this question.

2. My Committee however are of opinion that the meeting should be between two or three of the leading manufacturers and any of the prominent millowners at the latter's mills because it will be necessary to consult the managers of the mills in this matter. I am to express a hope that in forwarding copies of this correspondence you will be pleased to put this suggestion forward.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. I-70-8.

GOVERNMENT OF INDIA,
INDIAN MUNITIONS BOARD,
(INTELLIGENCE BRANCH),
SIMLA, *the 26th October* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

DEAR SIR,

With reference to the correspondence ending with your letter No. 438-23, dated the 15th October 1918, regarding a meeting to be held in Bombay in connection with the local manufacture and use of roller-skins, I am directed to say that the roller-skin manufacturers as per list enclosed have been addressed and requested to communicate with you direct in the matter.

2. The Board would be interested to learn the results of any meeting which may be arranged.—Yours faithfully,

B. A. COLLINS,
Controller, Industrial Intelligence.

List of roller-skin manufacturers addressed.

1. Messrs. Skippers & Co., Ltd.,
"The Mall," Cawnpore.
2. The Navsari Leather Works,
Managing Agents,
Messrs. B. A. Randelia & Co.,
Navsari, B. B. & C. I. Railway.
3. The Mysore Tannery, Limited,
Bangalore City.
Agents, Messrs. Chari & Co.,
6, Mangoe Lane, Calcutta.
4. The Chrome Leather Company,
Pallavaram (S. I. R.), Madras.
5. The South Indian Leather Company,
Proprietors,
Messrs. P. Abdul Rahman Saib & Sons,
Gantz Road, Vesorapaudy, Madras.
6. The Berhampore Leather Manufacturing Co.,
Berhampore,
(*Agents*, Messrs. Chari & Co.,
6, Mangoe Lane, Calcutta).

Appendix G.

EDUCATION OF FACTORY CHILDREN.

No. 6274 of 1916-1917.

THE SCHOOLS COMMITTEE'S OFFICE,
MUNICIPAL OFFICE, FORT,
BOMBAY, 17*th October* 1916.

THE COLLECTOR OF BOMBAY,
Bombay.

SIR,

With reference to your office No. F. I./375, dated 12th instant, I have the honour to forward herewith the accompanying copy of the minutes of the Schools Committee's meeting held on 4th October 1916, with the representatives of the Millowners' Association, for the discussion of the question of the Education of Factory Children.—I have, etc.,

D. G. PADHYE,
Secretary, Schools Committee.

No. 6275 of 1916-1917.

THE SCHOOLS COMMITTEE'S OFFICE,
BOMBAY, 17*th October* 1916.

Copy forwarded, with compliments, to the Secretary, Millowners' Association, Bombay, with reference to correspondence ending with this office No. 4767, dated 3rd October 1916.

D. G. PADHYE,
Secretary, Schools Committee.

Extracts from the minutes of the Bombay Municipal Schools Committee's meeting held on 4th October 1916.

Before the regular proceedings began, there was an interview, as previously arranged, between the Schools Committee and the undermentioned gentlemen, on the subject of the Education of Factory Children :—

N. B. Saklatwala, Esquire, Chairman,
The Hon. Mr. Manmohandas Ramji,
The Hon. C. V. Mehta, M.A., LL.B.,
} Representatives of the Millowners' Association, Bombay.

F. W. Marrs, Esquire, M.A. — Educational Inspector, C. D., and Acting Director of Public Instruction.

A memorandum, appended hereto, briefly giving an account of the steps taken by the Schools Committee in the matter, including the history of the four Factory schools established, was supplied to the gentlemen present. After an exchange of views an understanding was arrived at that, by way of experiment, the Millowners' Association should name some centres, say half-a-dozen to begin with, as suitable for locating Factory Children schools, that Municipal Schools should be opened there and that the Millowners should promise to pay the fees and also to give a monetary bonus or reward, for regular attendance as an inducement to boys to attend the said schools.

It was understood that a regular proposal on these lines should be made by the Millowners' Association.

Re: INTERVIEW WITH THE REPRESENTATIVES OF THE MILLOWNERS' ASSOCIATION.

Mill-hand Boys' Education.

THE SCHOOLS COMMITTEE'S OFFICE,
BOMBAY, *4th October* 1916.

Government wrote to the Commissioner in January 1911 asking him if the Corporation and the Schools Committee could do something to give effect to the Factory Labour Commission's recommendations for the education of factory boys. The Corporation referred the matter to the Schools Committee. Thereon this Committee made enquiries on the subject and came to learn that there were 3,350 children working in the several mills and factories in Bombay, a large portion of whom did not attend any school. They could not possibly attend the several ordinary day schools—about 20, which the Committee had been maintaining in the different mill-hands' quarters of the City. It appeared to the Committee that the most efficacious remedy was for each mill to provide and maintain its own school with arrangements for giving instruction for 2 hours daily to each set of its juvenile hands, according to a special curriculum. The Schools Committee consulted the owners of mills whether they would open such schools themselves or would contribute towards the cost of such special schools as may be opened by the Committee. It appeared that 17 mills had some kinds of schools of their own, which were in an indifferent condition. A few mills had tried the experiment but finding the results disappointing had closed the schools. Two mills were ready to open schools afresh and two to pay their mite as contribution. Others thought they had no power to spend any money of the proprietor companies for the education of the factory hands. Eventually the Schools Committee opened four special factory boys' schools, as per statement attached, meeting from 9 A. M. to 11 A.M. and 2 P.M. to 4 P.M. The boys were taught according to a special curriculum and no fees were charged. It was found, however, that factory hands would not come to the said schools. Other kinds of boys flocked even into these schools and their parents prayed for full-time schools. Finding it hopeless to attract mill hands, all the four schools were converted into regular day schools with a provision however, that if more than 10 factory boys did come in, a special class should be opened for them. So far it has been found possible to open only one such special class attached to the DeLisle Road School. It is the result of a former *ex*-mill hand having come forth, ready and fit to be engaged as the teacher in charge of the class.

In 1913 the Government of Bombay appointed a Committee on which the Hon. Sir Ibrahim Rahimtoola and the Hon. Mr. D. E. Wacha were nominated as the representatives of the Corporation and the Schools Committee to examine the whole question, suggest measures, and state on whom the responsibility for giving effect to any comprehensive scheme that may be adopted should rest. A majority of this Committee recommended that the education of factory children should be made compulsory. All the members were however agreed that the half-timers six-hour period of work should by legislature be made compulsorily divisible into two 3-hour periods with a considerable interval between them, which interval might be utilized for the instruction of the children. The Government of Bombay expressed itself disposed to accept the latter suggestion (General Department, Reso. No. 1238 of 14-2-1916). Consultations are going on as a preliminary to give effect to this proposal by legislature. Meanwhile the Government Educational Department has drawn up a special curriculum for factory boys' schools and the Deputy Educational Inspectors have been instructed to give all the help and guidance they can, to such factory boys schools as exist.

D. G. PADHYE,
Secretary, Schools Committee.

4th October 1916.

Special Factory Boys' Schools opened and maintained by the Bombay Municipal Schools Committee.

	Name of school.	Date of opening.	Date of conversion into ordinary school.	Number of Mill-hand pupils when conversion into ordinary school took place.	Date of attaching a Mill class.	Attendance on 1st April 1916.	Remarks.
1.	DeLisle Rd. Free Mill School.	1st January 1913.	1st November 1915.	5	1st Aug. 1916	122	
2.	Fergusson Rd. „	1st January 1913.	1st August 1915.	5	*Nil.*	93	
3.	Kalachowki „	1st January 1913.	1st September 1915	6	*Nil.*	71	
4.	Tardeo Bridge „	15th April 1914.	1st October 1914.	*Nil.*	*Nil.*	70	
						356	

4th October 1916.

Ordinary Marathi Day Schools opened and maintained by the Bombay Municipal Schools Committee in the Mill Districts of the Bombay City.

	Name of School.	*Attendance on 1st April* 1916.
1.	Byculla Boys' and Girls' Schools	211
2.	Chinchpoogli Boys' School	225
3.	Currey Road Boys' School	224
4.	Dadar Nirashrit School	150
5.	DeLisle Road School	122
6.	Dharavi Nirashrit School	85
7.	Fergusson Road Nirashrit School	93
8.	Lalwadi Boys' School	195
9.	Parbhadevi Boys' School	122
10.	Parel Boys' School	157
11.	Parel Girls' School	51
12.	Parel Bhoiwada Boys' School	111
13.	Seven Roads School	54
14.	Tardeo School	209
15.	Tardeo Girls' School	54
16.	Tardeo Bridge School	70
17.	Ghodapdeo School	199
18.	Madanpura Boys' School	115
19.	Chinchpoogli Girls' School	50
20.	Grant Road Boys' School	50
		2,547

4th October 1916.

No. F. I. 24 of 1917.

BOMBAY COLLECTOR'S OFFICE,
FACTORY DEPARTMENT,
BOMBAY, 22*nd January* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

In view of the understanding arrived at on the subject of the Education of Factory Children at the meeting of the Municipal Schools Committee held on 4th October 1916, I have the honour to forward herewith copies of report No. 2159 of 2nd November last from the Deputy Educational Inspector, Bombay, to the Educational Inspector, Central Division, and its accompaniments, for such action as your Association may think desirable. Copies are also being sent to the Schools Committee.—I have, etc.,

W. C. SHEPHERD,
Collector of Bombay.

No. 2159 of 1916-17.

OFFICE OF THE
DEPUTY EDUCATIONAL INSPECTOR,
BOMBAY, 2*nd November* 1916.

THE EDUCATIONAL INSPECTOR,
CENTRAL DIVISION,
Poona.

SIR,

In compliance with your No. 8880 of 28th October 1915, I have the honour to submit the following report :—

1. Of the 14 factory schools that were in existence by the end of December 1915, three were reported to have ceased to exist in my office No. 53 of 14th April 1916 and one more school, *viz.*, The Indian Manufacturing Company's Mill School was subsequently closed. Thus there are left only 10 mill schools, some of which are merely an apology, that impart some instruction to the half-timers of the respective mills.

2. All these 10 mill schools were examined in October last by my assistants whose reports accompany. From these reports it will be seen that some 8 schools have adopted the new course of factory schools and the teachers of the remaining two schools are asked to introduce the new course in their schools as soon as possible. There were only three schools out of 10 in existence that adopted the new course as reported in April 1916 and five more have been induced to adopt it as a result of the efforts made by the inspecting officers in that direction in their subsequent visits to these schools. It seems, however, that though all the schools are induced to introduce the new course the general progress shown by the majority of these schools is not satisfactory. In the case of many mill schools, the half-timers do not fail to get the wages for the day on which they work in case they do not attend the school and as a result of this the attendance of factory children at such mill schools is not regular and no satisfactory results can be achieved as long as there is apathy about education on the part of the half-timers and their

parents and the mill managers. In some mill schools like the Century and the Zenith, the practice of withholding wages for the day of those half-timers who being present in the mill absent themselves from school has produced a salutary effect in maintaining the regularity of attendance. This practice has not at all reduced the number of half-timers in the mill as some managers would think if they were asked to introduce it in their mill schools. The owners and the managers of the mills who are really interested in the education of their factory children can very easily bring about the regular attendance of factory children at schools by paying no wages for the day to the half-timers of the mill who avoid attending the school although this may appear at first sight as a sort of compulsion. As an alternative, the managers can try to encourage factory children to attend schools regularly by giving them prizes in the form of sweetmeats, or something else at the end of every month to those whose attendance is 75 per cent. in the month. When once the regularity of attendance in such schools is ensured by these or other means, good work from teachers engaged there can be exacted and better results are sure to follow.

3. The accompanying statement will show that the inspecting officers have paid regular visits to these schools; but whenever they tried to see the managers of the mills with a view to make suggestions about the schools maintained by them, some of them appeared to be indifferent about the schools. As an instance of the indifferent attitude assumed by them I may be allowed to state that a remark was made by a responsible officer in a mill to the effect that the repeated visits of the inspecting officers had become a nuisance. The inspecting officers will not however fail to pay frequent visits to the schools. So long as the managers of the mills have not at heart the education of the factory children and do not condescend to have an interview with the inspecting officers when they pay visits to these schools, it is in vain to expect better results from the factory schools, which are besides manned with untrained and unqualified teachers.

4. It may be suggested here that the education of factory children can be better effected if the managers of the mills be prepared to co-operate with the Bombay Corporation and the Government Officials of the Educational Department. If the managers provide for the accommodation of the factory children and try to bring about regular attendance of these children at schools in one way or other, the Bombay Corporation will, it is hoped, open schools at centres of groups of mills or even one separate school in every mill where the attendance to be secured is not less than 20 and appoint qualified teachers. The Deputy Inspector, Bombay, and his assistants will certainly exert themselves to their utmost to further the progress of such factory schools by visiting, inspecting and guiding teachers in their work.

5. As per para. 5 of your No. 8880, dated 28th October 1915, referred to above, I may add that the undermentioned mill schools have adopted the new course :—

1. Maneckji Petit Mill School.
2. Gold Mohur Mill School.
3. Century and Zenith Mill School.
4. Dinshaw Petit Mill School.
5. Jacob Sassoon Mill School.
6. Framji Petit Mill School.
7. David Sassoon Mill School.
8. Textile Mill School.

I have, etc.,

B. S. KOLATKAR,

Ag. Deputy Educational Inspector, Bombay.

Statement showing the visits paid by the inspecting officers to mill schools.

Name of the School.	November to January.	February to April.	May to July.	August to October.	Remarks.
Maneckji Petit Mill School	1	1	4	1	
Century and Zenith Mill School	..	1	2	1	
Dinshaw Maneckji Petit Mill School	2	1	1	1	
Jacob Sassoon Mill School	2	1	1	1	
David Sassoon Mill School	1	1	3	1	
Alexandra and E. D. Sassoon Mill School	3	..	3	1	
Meyer Sassoon Mill School	1	1	2	2	
Gold Mohur Mill School	2	1	2	1	
Framji Petit Mill School	..	1	1	1	
Textile Mill School	..	1	2	1	
Indian Manufacturing Mill School	2	2	1	Closed	
Phoenix Mill School, Lower Parel	1	Closed.	..	..	
Sorab Mills School	1	„	..	..	
Bomanji Petit Mill School	1	„	..	..	

(Sd.) B. S. KOLATKAR,

Acting Deputy Educational Inspector, Bombay.

BOMBAY, 1*st November* 1916.

Examination reports of the five mill schools examined by the Marathi Assistant Deputy Educational Inspector, Bombay, October 1916.

MANECKJI PETIT MILL SCHOOL, TARDEO.

Examined on 17th October 1916.

There were 85 children on the rolls with 42 children in the first batch and 43 in the second. The new factory school course was adopted. Of the 42 children of the 1st batch, 35 were present on the day of examination. 3 children passed in the 2nd year's course and 4 more in the 1st year's course. The remaining 28 children of the 1st batch who were present were mere beginners learning the alphabet and *ujalni* required by the 1st year's course. Of the 43 children of the 2nd batch, 34 were present on the day of examination. 2 children passed in the second year's course and 4 in the first year's course and the rest of the children were mere beginners. There is one full-time teacher while the second in addition to his duties in the mill helps the first teacher. Both of them are *unqualified and untrained.* The school meets in a separate house on the premises of the mill and is fairly lighted and ventilated.

GOLD MOHUR MILL SCHOOL.

Examined on 18th October 1916.

The school meets in a part of the godown of the mill which is quite insanitary and dirty. Of the 22 children in the 1st batch that were present in the mill only 12 were present in the school. Of these 12 children, 4 were reading the 1st year's course while the remaining were quite beginners. Those that were reading the 1st year's course passed in reading, writing and *ujalni* but they were not taught any object lessons nor were they given any stories bearing upon

morality. Of the 23 children of the 2nd batch present in the mill as many as 17 were present in the school. 5 children out of 17 could read and write and answer questions in *ujalni* prescribed for the 1st year's course but could not tell any story as they were not initiated in story telling. All the children present in the mill do not regularly attend the school as those that are absent in the school but are present for the work in the mill, do not lose wages for the day. The manager or other responsible officers of the mill do not attend to the complaints made by the teacher when a number of children are absent at school and as a result of this the children avoid going to school when they are pretty sure that they do not lose anything by way of wages.

MEYER SASSOON MILL SCHOOL, VARLI.

Examined on 19th October 1916.

The school that is intended for the mill children and is maintained by the proprietor of the mill, meets in a room in a chawl near the mill premises, and admits outsiders along with the half-timers of the mill. The new course of the factory schools is not introduced here. Out of the 63 mill children that were present in the mill on the day of examination as few as nine children attended school, 3 in the morning and 6 in the evening. This deplorable condition of the school continues as it is left entirely to the option of the half-timers to attend the school. Of the 3 children of the morning batch, one was quite a beginner, another was found to be progressing fairly well in 1st standard while the 3rd was reading 2nd book and his progress was fair. One out of 6 children of the evening batch was absent, three had just joined the school and one was reading in the 1st standard, whose progress was quite unsatisfactory. It was only one child who showed satisfactory progress in the 3rd standard. The teacher complained that the manager paid no heed to any request made by him as regards the slates and books to be given to mill children.

ALEXANDRA AND E. D. SASSOON MILLS SCHOOL.

Examined on 20th October 1916.

This factory school is intended for the half-timers of the Alexandra Mill as well as the E. D. Sassoon Mill and meets in a house adjoining both the mills. The new course was not introduced in the school. On the day of examination there were 19 half-timers present in the 1st batch out of 22 on the rolls. 5 children out of 19 present from the 1st batch were reading in the 1st standard (none of these 5 was able to read even simple words). The progress was quite unsatisfactory. The remaining 14 children were quite beginners as all of them had just commenced to learn the alphabet. In the 2nd batch there were 27 children on the rolls of whom 24 were present on the day of examination. Of these 24 children 7 were reading the first book and could write simple words. Their progress was fair, while the rest were mere beginners. The teacher did not appear to take sufficient interest in the work entrusted to him.

THE CENTURY AND ZENITH MILLS SCHOOL.

Examined on 21st October 1916.

The school originally used to meet on the 1st floor of the mill house where the noise produced by the different machines was so enormous that the teacher could hardly make himself heard by the children of the school. The incessant requests on the part of the teacher have borne fruit in inducing the mill manager to change the place and the school meets now on the top floor of the mill house which is comparatively less noisy. The teacher has made strenuous efforts in introducing the new course. There were 72 children on the rolls, 35 in the 1st batch and 37 in the 2nd. All the 35 children of the 1st batch were present on the day of examination. 4 children had finished 2nd year's course and passed creditably. Of 19 children studying 1st year's course, 11 passed and the remaining 8 would finish the course after an instruction of 6 months more. The remaining 12 were mere beginners. As regards the second batch, 35 were

present out of 37 on the rolls, 3 had completed 2nd year's course and 6 first year's course. Some 15 more were learning first year's course and would finish the course in a couple of months. The remaining 11 children had just joined the school. The manager provided the factory children with slates and sometimes with books. About 70 half-timers who were learning in the school became full-timers according to the factory regulations and had therefore to leave the school. It is very creditable to the manager that he has issued strict orders to the responsible officers concerned that no half-timers who being present in the mill absented himself from school should be paid any wages for the day. This strict injunction has produced a very salutary effect in maintaining the regularity of attendance at school.

(Sd.) N. G. GADGIL,

Marathi Assistant Deputy Educational Inspector, Bombay.

Report on the examination of mill schools examined by the Urdu Assistant Deputy Educational Inspector, Bombay.

DINSHAW PETIT MILL SCHOOL.

Examined on 16th October, 1916.

The school showed fair progress on the whole. Standard II was however found to be weak in understanding the portion read, *modi* alphabet not taught. Stories involving moral and object lessons not done. In Standard 1st reading needs special attention. Beginners were fairly well attended to. New course had been adopted. Out of 54 pupils on the rolls, 43 were present on the examination day. Discipline was satisfactory.

JACOB SASSOON MILL SCHOOL.

Examined on 18th October, 1916.

The school is attended by 51 students of whom 37 pupils were present on the examination day. It secured fairly satisfactory results on the whole. Reading and writing words in Standard I were however not up to the mark. Explanation of prose in Standard II was defective. Beginners were fairly well looked after, moral and object lessons not introduced. New curriculum of studies has been adopted. The pupils were mannerly.

FRAMJI PETIT MILL SCHOOL, MAZGAON.

Examined on 19th October, 1916.

The school has an attendance of 22 pupils of whom 21 were present on the day of the examination. The results obtained by the school are on the whole fair. The students of standard II were, however, found to be deficient in numeration. Tables in Standard I need greater attention. Moral and object lessons not done. Figures should be taught more carefully to the beginners. New syllabus of studies has been introduced. The students were well behaved.

DAVID SASSOON MILL SCHOOL.

Examined on 21st October, 1916.

The number of pupils in the school is 80, of whom 67 were present on the examination day. It showed fair progress in so far as the Standards 2nd and 1st of A set and Standard I of B set are concerned. The only boy in Standard II of B set did badly in the examination, nor did the infants of both the sets fare better. Beginners required careful instruction. New course has been adopted. Discipline was satisfactory.

TEXTILE MILL SCHOOL, ELPHINSTONE ROAD.

Examined on 20th October, 1916.

The School had an enrolment of 61 students, of whom 50 were present on the examination day. The school teaches up to the 3rd Standard and none of the class did well in the examination. They appear to be weak in almost all the subjects. Infants and beginners were not well brought up. Moral and object lessons were not taught. Instruction has been given according to the new syllabus of studies. The students were orderly.

SHAIK KARIMUDDIN,
Urdu Assistant Deputy Educational Inspector, Bombay.

No. F. I. 50 of 1917.

BOMBAY COLLECTOR'S OFFICE, FACTORY DEPARTMENT,
BOMBAY, *16th February* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to the correspondence ending with this office letter No. F. I. 24, dated the 22nd January 1917 on the subject of the Education of Factory Children, I have the honour to enquire whether, as understood, a regular proposal on the lines agreed to, *viz.*, that by way of experiment, your Association should name some centres, say, half a dozen to begin with, as suitable for locating Factory Children Schools, that Municipal Schools should be opened there and that the millowners should promise to pay the fees and also to give a monetary bonus or reward for regular attendance as an inducement to boys to attend the said schools, has been made by your Association to the Schools Committee. If so, I shall be glad to have a copy of the proposal and to know how much progress has been made in this connection.—I have, etc.,

W. C. SHEPHERD,
Collector of Bombay.

No. 299/17/E. of 1917.

MILLOWNERS' ASSOCIATION,
BOMBAY, *30th August* 1917.

W. C. SHEPHERD, ESQ., B.A., I.C.S.,
COLLECTOR OF BOMBAY.

SIR,

I am directed to acknowledge receipt of your letter No. E. I./50, dated 16th February 1917, on the subject of the education of factory children and to state in reply that my Committee have approved the proposals put forward by the Sub-Committee of this Association at their meeting with the Schools Committee held on the 4th October 1916. These proposals are as follows :—

(1) That the Schools Committee be asked to open Schools for factory children in one or more mill centres and that these Schools be added to from time to time as occasion requires. The centres suggested are (1) Tardeo, (2) Sewri, (3) Suparibaug Road, (4) Ferguson Road, (5) Old Purbhadevi Road and (6) Dadar (G. I. P.).

(2) The Millowners to use their best endeavours to send children to the School nearest their locality and reasonable precautions to be taken to ensure that half-timers attend school for two hours of their recess time and do not loiter about or seek occupation in other factories.

(3) Millowners to pay a nominal fee for every child from their mills who attends school.

(4) Millowners to pay a bonus (amount to be fixed later) to every child from their mills who is recommended for regular attendance.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 300/17/E of 1917.

MILLOWNERS' ASSOCIATION,
BOMBAY, 30*th August* 1917.

THE SECRETARY,
SCHOOLS COMMITTEE, MUNICIPAL OFFICE,
Bombay.

SIR,

With reference to the meeting of a Sub-Committee of this Association with the Schools Committee held on 4th October last in connection with the education of factory children, I am directed to inform you that the proposals then put forward have been approved by my General Committee. These proposals are as follows :—

(1) That the Schools Committee be asked to open Schools for factory children in one or more mill centres and that these Schools be added to from time to time as occasion requires. The centres suggested are (1) Tardeo, (2) Sewri, (3) Suparibaug Road, (4) Ferguson Road, (5) Old Purbhadevi Road and (6) Dadar (G. I. P.).

(2) The Millowners to use their best endeavours to send children to the School nearest their locality and reasonable precautions to be taken to ensure that half-timers attend school for two hours of their recess time and do not loiter about or seek occupation in other factories.

(3) Millowners to pay a nominal fee for every child from their mills who attends school.

(4) Millowners to pay a bonus (amount to be fixed later) to every child from their mills who is recommended for regular attendance.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 6478 of 1917-1918.

THE SCHOOLS COMMITTEE'S OFFICE,
MUNICIPAL OFFICE, FORT,
BOMBAY, 5*th December* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

With reference to your letter No. 300-17, dated 30th August 1917, I have the honour to state that at the very centres mentioned in your letter there are at present located the following Municipal Marathi Primary Schools, meeting from 10-30 a.m. (B.T.) to 4-30 p.m. (B.T.) :—

I. In Tardeo—

(*a*) The Tardeo Boys' School, at No. 3, Lamington Road.

(*b*) The Tardeo Bridge Boys' School, at No. 1, Jetha Laḍha's Wadi.

(*c*) The Grant Road Boys' School, at No. 1, Chikhalwadi.

II. In Sewri—

(*a*) Sewri Marathi Boys' School, at No. 441, Sewri Road, Dubash Bungalow.

III. In Suparibaug Road—

(*a*) Chinchpoogli Boys' School, at No. 410, Parel Road.

(*b*) Lalwadi Boys' School, at Suparibaug Road, Post Parel.

(*c*) Kalachowki Road Boys' School, at No. 31, Kalachowki Road.

(*d*) Dadar Nirashrit Boys' School, at No. 11a, Elphinstone Road Bridge.

IV. In Ferguson Road—

(*a*) Ferguson Road Boys' School, near Warli Naka.

(*b*) Ferguson Road Nirashrit Boys' School, at No. C54, Maganbaug, Ferguson Road.

(*c*) Currey Road Boys' School, near Lower Parel Station, B. B. & C. I. Railway.

V. In Old Parbhadevi Road.

VI. In Dadar (G.I.P. Ry.)—

(*a*) Parbhadevi Road Boys' School, Suraj Building near Elphinstone Bridge.

(*a*) Dadar Boys' School No. 163, Dadar Main Road.

I should like to know for the Schools Committee's information whether (*a*) the Sub-committee of your Association wishes that special Mill Boys' Schools should be opened at places different than the above mentioned ones, and if so, at what *places precisely*, or (*b*) it would like that special Mill Boys' Classes working from 9 to 11 a.m. and 2 to 4 p.m. should be attached to the schools existing or (*c*) knowing that our ordinary day schools exist at the places named, your Committee would like to arrange to have Factory boys sent under its scheme to these schools.

I may mention that special Mill Boys' Classes of the kind described in (*b*) of the above para. are at present attached to two of our schools, namely, the De Lisle Road Free Boys' School situated at the Western end of the Chinchpoogli Bridge and to the Ferguson Road Nirashrit Boys' School situated at Maganbaug, and both are working very well. The success is due to our having secured teachers having special influence with the parents and guardians of the Mill boys.—I have, etc.,

D. G. PADHYE,

Secretary, Schools Committee.

No. 52-17-E of 1918.

MILLOWNERS' ASSOCIATION,

BOMBAY, 31*st January* 1918.

THE SECRETARY,

SCHOOLS COMMITTEE,

Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. 6478 of the 5th ultimo and in reply to state that my Committee are of opinion that special classes, such as exist at present in the Schools at De Lisle Road and Ferguson Road, should be formed in the other Schools, and that a bonus should be given by the mills for regular attendance. The hours of attendance should however be made to fit in with the mill hours, say from 10 a.m. to 12 noon and from 2 p.m.

to 4 p.m. The masters should be requested to keep a register of the attendance of the boys from the various mills, so that mill managers may be in a position to judge whether the boys of their mills are attending school regularly.

2. I am desired further to ask you to be so good as to let my Committee know when the above classes have been formed. All members will then be circularised.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix H.

LICENSES TO COTTON BROKERS.

No. 51.

OFFICE OF THE COTTON CONTRACTS COMMITTEE,
123, ESPLANADE ROAD,
BOMBAY, *17th August* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

The Cotton Contracts Committee is receiving a number of applications for licenses to act as brokers from gentlemen who at present are not engaged in that branch of the Cotton Trade. Before declaring their policy in the matter of issuing licenses the Committee desires to have before them the opinions of the various interests concerned, and I therefore request that you will be good enough to let me have the opinion of your Association at an early date. Among other arguments it has been represented to us that on the one hand it is not fair to the brokers to grant licenses indiscriminately ; but on the other hand the existence of the Clearing House is likely to make up country dealers reluctant to pay their present commission to agents, to whom it would not be fair therefore to refuse brokers' licenses.

2. In the meanwhile the Committee is issuing licenses to all members of the Cotton Brokers Association and all others who are generally recognised by the Trade as Cotton Brokers.—I have, etc.,

C. WILES,
Chairman.

No. 396-65-L. of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *3rd September* 1918.

THE CHAIRMAN,
COTTON CONTRACTS COMMITTEE,
123, Esplanade Road, Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 51 of the 17th ultimo and in reply to state that my Committee have no objections to licenses to act as brokers being granted to gentlemen who at present are not engaged in that branch of the cotton trade.—I have, etc.,

H. ROYAL,
for *Secretary.*

Appendix I.

CULTIVATION OF LONG STAPLED COTTON IN INDIA.

No. 443.

SIMLA, *the 7th December* 1917.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to state that the Indian Cotton Committee is desirous of examining three representatives of your Association as witnesses. I am, therefore, to request that your Association will be good enough to nominate three members to give evidence before the Committee. I enclose four copies of the questions which are being issued by the Committee—one for the information of the Association and the others for the representatives nominated to appear before the Committee. I should be much obliged if the replies to the questions could be sent to me before the 10th January 1918, in order that I may get them printed up for the use of my Committee. As at present arranged the Committee will visit Bombay from 24th January to 3rd February 1918. The time and place at which the oral evidence of the representatives of the Association will be taken will be intimated later.—I have, etc.,

F. NOYCE,
Secretary.

INDIAN COTTON COMMITTEE.

When forwarding their answers to the questions suggested for their assistance, witnesses are requested to fill in and return this form.

Name :—

Permanent Postal address :—

Profession, occupation, or appointment :—

If representative of a body, the name and address of the body represented :—

Please read carefully the instructions given in the next page.

All communications for the Committee should be addressed :—

THE SECRETARY, INDIAN COTTON COMMITTEE, CAMP.

INDIAN COTTON COMMITTEE.

INSTRUCTIONS TO PERSONS INVITED TO GIVE EVIDENCE BEFORE THE COMMITTEE.

1. The questions in the accompanying lists have been framed so as to cover as far as practicable, the whole scope of the enquiry to be made by the Indian Cotton Committee. *It is not intended that individuals or bodies invited to give evidence should attempt to answer all the questions.* The Committee will naturally attach importance to the practical experience and special knowledge which witnesses have acquired of the matters regarding which they offer opinions.

2. Each witness will also be examined orally by the Committee. At the oral examination, he will probably be examined on his written evidence in order to make clear doubtful points, and otherwise to enable the Committee to estimate its value.

3. A Chamber of Commerce or similar body invited, as a Chamber or body, to give evidence, may either submit one set of answers to the questions, which it desires to answer, and select not more than three representatives to support its views in oral examination; or it may nominate two or three individuals to give each his own views, in writing and afterwards orally. These individuals may be selected either as representing different interests, or as having knowledge and experience of different subjects, or as representing different views on one or more subjects.

Individuals who are members of Chambers of Commerce or similar bodies may give evidence at their own request or by invitation, independently of these arrangements. The evidence of these witnesses will be taken as representing their individual views only.

4. In answering the printed list of questions, witnesses need not restrict themselves to a series of answers to the questions on which they desire to give evidence. The questions are intended merely as a guide to show witnesses the matters on which the Committee desires to gather information and opinions. The Committee prefers that witnesses should submit their views in a connected statement for each subject, and include in each such statement their answers to the various questions.

5. Witnesses who desire that any portions of their evidence should be treated as confidential are requested clearly to mark such portions. Oral evidence will also be treated as confidential when witnesses so desire. They will be given the opportunity of revising the proofs of their oral evidence.

F. NOYCE,

Secretary.

The 3rd September 1917.

I.—AGRICULTURAL EXPERIENCE.

(*a*) "DESHI" SHORT STAPLE COTTON.

1. In what cotton growing districts have you been stationed and for what period in each? Have you been in actual touch with cotton cultivators?

2. What varieties of *deshi* short staple cotton are grown in the districts with which you are acquainted?

3. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton?

4. What are the average yields and profits per acre?

5. What rotations are followed and what manures, if any, are applied?

6. How does the return to the cultivators of the different varities of *deshi* short staple cotton compare with the return from (*a*) *deshi* long staple cotton, (*b*) other *deshi* crops, (*c*) exotic cottons?

7. Does the area under *deshi* short staple cotton fluctuate at all largely in the districts with which you are acquainted, and if so, is there any special reason for this? Is there any possibility of an increase under *deshi* short staple cotton, and if so, what are the factors which would limit that increase?

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8. To what use is the seed put ? Is any seed selection practised and, if so, on what principles ? Is seed selected for sowing specially hand ginned ?

9. Please add any remarks you consider may be helpful to the Committee on the general economic state of the cotton growing districts with which you are acquainted.

N.B.—Please see note at end of Section (*c*) below.

(*b*) "DESHI" LONG STAPLE COTTON.

10. In what cotton growing districts have you been stationed and for what period in each? Have you been in actual touch with cotton cultivators ?

11. What varieties of *deshi* long staple cotton are grown in the districts with which you are acquainted ?

12. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton ?

13. What are the average yields and profits per acre of different varieties of *deshi* long staple cotton or which you have had experience ? How do these compare with those of (*a*) *deshi* short staple cotton, (*b*) other *deshi* crops, (*c*) exotic cottons ?

14. What rotations are followed and what manures, if any, are applied ?

15. What, in your opinion, are the special conditions which would affect any increase in the area under *deshi* long staple cotton in the districts with which you are acquainted, *e.g.*, length of ginning season, irrigation available, climatic considerations, competition with food crops, limitation owing to necessity of observing rotations, labour supply, etc. ?

16. Do you consider that, in the cotton growing tracts with which you are acquainted, the right varieties of *deshi* long staple cotton are being pushed in the right districts or whether still superior types could be introduced ?

17. What measures would you recommend to prevent the mixing of *deshi* long staple cotton with (*i*) *deshi* short staple cotton, (*ii*) exotic cotton (*a*) in the field, (*b*) in the factory?

18. To what use is the seed put ? Is any seed selection practised and, if so, on what principles ? Is seed selected for sowing specially hand ginned ?

19. Please add any remarks you consider may be helpful to the Committee on the economic state of the cotton growing districts with which you are acquainted.

N.B —Please see note at end of Section (*c*) below.

(*c*) EXOTIC COTTON.

20. In what cotton growing districts have you been stationed and for what period in each ? Have you been in actual touch with cotton cultivators ?

21. What varieties of exotic cotton are grown in the districts with which you are acquainted ?

22. What is the average size of holdings in which cotton is grown and what proportion of the holding is under cotton ?

23. What are the average yields and profits per acre of the different varieties of exotic cotton of which you have experience ? How do these compare with those of (*a*) *deshi* short staple cotton, and (*b*) *deshi* long staple cotton, (*c*) other *deshi* crops ?

24. What rotations are followed and what manures, if any, are applied ?

25. What, in your opinion, are the special conditions which would affect any increase in the area under exotic cotton in the districts with which you are acquainted, *e.g.*, length of ginning season, irrigation available, climatic considerations, competition with food crops, limitation owing to necessity of observing rotations, labour supply, etc.?

26. Do you consider that, in the cotton growing tracts with which you are acquainted, the right varieties of exotic cotton are being pushed in the right districts or whether still superior types could be introduced ?

27. What measure would you recommend to prevent the mixing of exotic cotton with (*i*) *deshi* short staple cotton, (*ii*) *deshi* long staple cotton, (*a*) in the field, (*b*) in the factory ?

28. What is your opinion as to the desirablity of importing seed direct from America or Egypt as required as against relying on selected seed grown in India ?

29. Please add any remarks you consider may be helpful to the Committee on the economic state of the cotton growing districts with which you are acquainted ?

N.B.—The Committee would be obliged if you would give them your views as to the best organization for handling cotton in your province. Under this head you might consider research in connexion with improvement of the plant, establishment of seed farms for the production of improved seeds, district staff necessary and the regulation of buying agencies and ginning factories.

II.—COMMERCIAL ASPECT.

30. Give, as fully as possible, an account of local trade customs with which you are acquainted in regard to the marketing of the cotton crop, in particular as regards any systems of agency, advances, future buying or contracts.

31. What are the commercial names of the various grades of cotton with which you are acquainted and from what areas do they come ? Do you regard them as suitable and, if not, what alterations would you suggest ? Can you suggest any means by which the commercial names could be standardized, *i.e.*, of securing that the same name should be used for the same cotton from whatever locality it comes ?

32. What do you consider is the best form of buying agency ?

III.—STATISTICAL.

33. Do you consider that the cotton forecast, as at present published, is sufficiently accurate as far as your province is concerned ? If not, can you suggest any way in which it could be improved ?

34. Can you suggest any methods by which the statistical information published by Government in regard to cotton other than the forecasts, *e.g.*, the cotton press return, could be made of greater use to the cotton trade ?

35. What are your views in regard to the daily publication of Liverpool and Bombay cotton prices at up country markets ?

IV.—MANUFACTURE.

(*a*) Ginning and Pressing.

36. What class of gins and presses do you use and how many have you in your factory ?

37. What is the size of the bale produced by your factory ?

38. What is your opinion as to the relative merits of saw and roller gins ?

39. Have saw gins been successful with Indian cottons and, if not, what is the objection to them ?

40. Have you experienced any difficulty in obtaining factory labour ?

41. Do you find the conditions in which raw cotton reaches your factory in any way objectionable and, if so, what remedies would you suggest ?

42. Assuming that it were found possible to replace any large quantity of short staple cotton by long staple cotton, would any substantial alterations in your machinery be necessary ?

N.B.—The Committee would be obliged by any information you can give them in regard to the general question of long *versus* short staple cotton and also in regard to any experience you have had in handling any new staple cotton.

(*b*) SPINNING AND WEAVING.

43. What counts are spun in your factory and what is your principal market ?

44. Do you find the condition in which cotton reaches your factory in any way objectionable and, if so, what remedies would you suggest ?

45. What, in your opinion, would be the effect on the cotton market generally if any large proportion of the short staple cotton at present grown in India were replaced by long staple cotton ?

N.B.—The Committee would be obliged by any information you can give them in regard to the general question of long *versus* short staple cotton and also in regard to any experience you have had in handling new staple cotton.

V.—GENERAL.

46. Does your experience indicate that buyers in the past have been prepared to encourage the growth of improved cottons by offering a premium for them ?

47. Do you consider that the water rates charged have any effect on the cultivator's preference for a particular crop ?

48. Do you consider that any changes are called for in the schedule of water rates at present in force ?

49. Do you consider that the tenure on which land is held in the tracts of which you have experience in any way affects the extension of cultivation of cotton ?

VI.—IRRIGATION.

50. Please state what experience you have had of irrigation in general and in particular of irrigation under canals. Have you any experience of canal irrigation assessment work ?

51. When is cotton watered and what is the volume of water required per acre at each watering ?

52. Has it been your experience that cultivators prefer wheat to cotton as an irrigated crop ? If so, what is the reason for the preference ?

53. Does the supply in the rivers increase gradually in Spring and decrease gradually in Autumn or are both the increase and the decrease sudden ? In either case what is the effect on the cultivator's preference for a particular crop ? Please furnish, if possible, a diagram with statistics illustrating your reply from the canals of which you have experience.

54. (*a*) To what extent do wells exist in the areas commanded by the canals of which you have experience and what steps are required to extend the irrigation under them in those areas ?

(*b*) Have you any experience of tube wells and do you consider that their use would be valuable in this connection ?

55. Do you consider the existing water rates charged for cotton suitable? If you can give statistics to explain your answer, please do so.

56. Can you give a rough estimate of the average area of each crop grown on a holding of 100 acres, how these are areas affected by the water supply, the necessity for growing a fodder crop and of preserving suitable rotations of crops? Would any proposals you have put forward bring about an alteration in these areas?

57. Do you consider that sufficient water is available for a considerable increase in the area of cotton and, if so, why is a larger area not irrigated?

58. Is it your experience that cultivators prefer *deshi* cotton to American cotton? If so, can you explain their reasons for the preference?

59. Is it your experience that the canal regulations create any difficulties in regard to the irrigation of American cotton?

No. 16/18 of 1918.

MILLOWNERS' ASSOCIATION,

BOMBAY, 16*th January* 1918.

THE SECRETARY,

INDIAN COTTON COMMITTEE,

Camp.

SIR,

I am directed to acknowledge receipt of your letter No. 643 of the 7th ultimo forwarding four copies of the questions issued by your Committee for distribution to this Association's nominees who have been appointed to give evidence before your Committee.

2. This Association's representatives will appear before you to give oral evidence when your Committee meet in Bombay, and in the meantime I am to submit, shortly, the views of my Committee on such of the questions as they are interested in.

3. To save time my Committee have decided to send you 30 printed copies of this letter and these copies are enclosed herewith.

4. As buyers of cotton, Millowners require the best and longest stapled cotton they can obtain. The best is none too good for their purpose. If cotton is mixed, it causes trouble everywhere in its manufacture. There are two serious drawbacks in cotton as marketed at present—

(*a*) mixing, fraudulent or otherwise, in seed form, *capas*, or as cotton; and

(*b*) fraudulent damping.

5. Fraudulent mixing is an offence which the law should prevent. Fraudulent damping is an offence which the law should eradicate. In order to prevent fraudulent mixing and to obtain long stapled lint it will be necessary for all seed to be issued by the Agricultural Department. It will be further necessary by law to prevent transport of cotton from one place to another except in the baled form, with the proviso that when cotton is sent to an up-country mill for consumption the baling may be dispensed with. Further it will be necessary to identify where each bale has been ginned and pressed. For this purpose it is desirable that each bale in the case of a press or each package of loose cotton in the case of a ginnery should be branded on its side with the name of the pressing factory or ginnery from which it is issued. The brand should be on its side and under the hoops so that the marks cannot be obliterated.

6. Watering should be made a criminal offence; the penalty being the closing down of the ginning and or pressing factory concerned. Every ginning and pressing factory should be licensed and should be compelled to send fortnightly records of all cotton ginned and pressed.

7. The administration of these matters should be placed in the hands of a Committee in Bombay consisting of business men and Government cotton experts with an adequate organisation. The Committee should have powers to delegate their authority to a limited extent to local Committees.

8. My Committee are of opinion that a duty should be levied on all exports of cotton. The present Cotton Agricultural Department of the Government is very weak owing to lack of funds, and it is therefore suggested that the revenue derived from this export tax might be used to strengthen the Cotton Agricultural Department and might be specially earmarked for this purpose.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix J.

CONTROL OF INDIAN COTTON.

No. 2387—W of 1918.

Revenue Department.
War.

BOMBAY CASTLE, *5th October* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward a copy of the papers noted in the margin regarding the proposed control of Indian cotton and to request that this Government may be furnished with the views of your Association whether restrictions should be imposed during the reconstruction period. If control is considered desirable, the Government of Bombay will be glad to learn what form, in the opinion of your Association, it should take and whether it should be introduced irrespective of any restrictive measures to be undertaken by the United States of America.

Letter from the Board of Trade, dated 29th May 1918, with Memorandum.

India Office Memorandum.

2. I am to request that the matter may be treated as urgent and the reply to this letter sent as soon as possible.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

BOARD OF TRADE,
WHITEHALL GARDENS,
29th May, 1918.

SIR,

I am directed by the Board of Trade to acknowledge the receipt of your letter of May 9th (No. 60118/C./116) relative to the suggested control of Indian cotton, and in reply to point out that the cotton grown in India is lower in grade than American cotton and is only used to

a small extent in this country, whereas Egyptian cotton is, generally speaking, higher in grade than American cotton and is used largely and to an increasing extent in the United Kingdom. Whilst some qualities of Egyptian cotton compete with some qualities of American, Indian and Egyptian cotton are in no sense competitive articles, and the Board do not therefore consider that the purchase of Egyptian cotton requires as its necessary complement the purchase of the Indian crop.

On the other hand, they are of opinion, as already indicated in their letter of April 3rd, C.—3590, that the desirability of controlling the exports and the prices of American cotton is one which should be pressed urgently on the attention of the United States Government, and they would be glad to learn whether Lord Reading has yet approached that Government on the subject and with what result.

They recognise, moreover, the advantages of a general policy of securing control of all important raw materials produced within the Empire, and the desirability, in pursuance of this policy, of extending the control to embrace Indian cotton. Should the United States Government be prepared to adopt a policy of controlling their own cotton crop, that Government might reasonably expect that some form of control should also be adopted in India, whose cotton does in fact compete with certain descriptions of American cotton, and the Board imagine that in the interests of Indian spinners the Indian Government would find it necessary to take some steps to prevent the great enhancement of the price of Indian cotton which might result if our present enemies finding themselves unable to secure supplies of American cotton after the war should endeavour to fill their wants by purchases of cotton in India.

Having regard to these considerations the Board propose to submit to the Economic Offensive Committee of the Cabinet the enclosed brief memorandum indicating the reasons for which in their opinion the Indian Government should be invited to consider the possibility of adopting some system of controlling the exportation of cotton from India, both now and after the war.

A copy of this letter is being sent to the India Office.—I have, etc.,

H. LLEWELLYN SMITH.

Control of raw cotton in India.

It is unnecessary to labour the reasons which render desirable the acquiring by the Allies of complete control over the exports of important raw material during the period immediately succeeding the war. But briefly they may be stated under the two heads of (1) securing sufficient supplies for Allied use to enable manufacture to be maintained and, in those districts in which it has been put an end to by war, to be recovered, and (2) acquiring a bargaining asset for the purposes of negotiating with our enemies. Of the raw materials which are substantially controlled by the Allies, one of the principal is cotton, the three great cotton crops of the world being those of the United States of America, Egypt and India, whilst important crops are also grown in other parts of the British Empire, such as the West Indies, Uganda and Nigeria.

A first step in the direction of the control of this raw material has been taken by His Majesty's Government in acquiring the whole of the Egyptian crop so far as the growers desire to export it and in prohibiting its export except under license with a view to its being rationed out to the various Allied and (so far as the available quantity permits) neutral users. Egyptian cotton is a cotton of long staple, and though its highest grades compete with American Sea Island and its lowest with ordinary American cotton, it represents, taken as a whole, a practically irreplaceable source of a class of cotton indispensable for the manufacture

of fine descriptions of yarn and piece-goods. It would have been disastrous to the fine cotton-spinning interests in England, the United States of America and France if this crop had been left at the mercy of a suddenly enhanced demand on the part of enemy countries the moment the war was over. But important as is Egyptian cotton to the cotton trade, adequate supplies from the much larger staple crop of America are of even greater importance, and it is hoped that having regard to this consideration the United States Government will be prepared to adopt some scheme of control (not necessarily involving purchase) which will conserve American cotton after the war for the use of the Allies in the first instance and will only permit of such quantities reaching enemy countries as inter-Allied policy may dictate. Steps are being taken to press this policy upon the American Government.

As regards Indian cotton, the position is somewhat different according to whether or not the United States of America Government control American cotton. Indian cotton is a cotton of short staple, the bulk of which is consumed in India itself and in Japan, and the demand on the part of our enemies for Indian cotton may not be excessive if they can obtain cotton freely from America, but it would seem right to proceed on the assumption that America will be prepared to fall in with the Allied policy of the control of raw materials, and it is clear that the task of persuading the American Government to take this course will be facilitated if we can point to the fact that so far as regards cotton produced in the British Empire the corresponding measures have already been arranged.

It is certain that if Germany and Austria cannot meet their requirements by importation from America they will seek to obtain a much larger quantity of Indian cotton than they used before the war, with the result that Indian and Japanese spinners will run the risk of going short of their requirements and will in any case have to pay greatly enhanced prices for their raw material.

The following figures respecting the distribution of the Indian cotton crop in the year 1913-14 have been furnished by the India Office :—

Exports.	*Tons.*
To United Kingdom	19,245
Other British Possessions	6,474
Total British Empire	25,719
Japan	240,878
Other Allies	120,319
Neutrals	14,728
Enemies	121,873
Total exports	523,517
Retailed in India	374,000

The quantity of Indian cotton sent to enemies which is shewn in the above statement would be sufficient to justify some control over the exports with a view to bargaining, but, as already indicated, the demand on the part of our enemies for Indian cotton is likely to be enhanced to a much greater extent than these figures suggest if they are unable to obtain cotton from Egypt or the United States of America except under such conditions as the Allies desire to impose.

At the present time exports of cotton from India are prohibited to certain destinations only and the control over the export trade is exercised solely from the point of view of the

blockade. There is therefore a possibility of supplies being accumulated in neutral countries with a view to sale to our enemies after the war. In the circumstances it is suggested that the Indian Government should be invited to consider at once the desirability of imposing a prohibition on the exportation of cotton to all destinations except under license and of establishing a system of rationing by which the amount to be allowed to go to various destinations, including neutral countries, shall be determined.

They should also be asked to consider whether in the interests of their own growers on the one hand and of the spinners on the other, such control will not also carry with it the obligation to fix cotton prices. In the case of Egypt it was found that no scheme for fixing prices of cotton would prove effective unless it was secured by the actual purchase of the cotton on behalf of the Government. Conditions in India may be different, and it is recognised that the large consumption of Indian cotton within the country raises considerations which did not exist in the case of the Egyptian cotton purchase scheme.

INDIA OFFICE MEMORANDUM.

Control of Indian Cotton.

The memorandum of the Board of Trade raises two distinct questions which should be considered separately, one relating to the control of Indian cotton during the war, the other to control after the war.

Control during the war.—In order to avoid the possibility of stocks being accumulated in neutral countries for sale to our enemies after the war it is suggested that export to all destinations should be prohibited save under license, and that a system of rationing (accompanied possibly by the fixation of prices) should be established under which the quantity allowed to each country would be fixed.

The position in regard to the export of raw cotton from India is as follows. According to the latest information available cotton is on the Indian D list, that is to say, export is prohibited " to all destinations in foreign countries in Europe and on the Mediterranean and Black Seas other than France, Russia, Italy, Spain and Portugal " and to all Russian Baltic ports. Applications for permission to export to prohibited destinations are referred by the India Office to the Cotton Exports Committee and if no objection be raised the Government of India are instructed to allow shipment. In practice licenses are granted very sparingly and in the case of Scandinavia and Holland none have been granted for some time past. It is possible that limited exports may be allowed under the new commerical agreements with Norway and Sweden, but the quantity will not be considerable as the annual ration from all sources has been fixed at 8,000 tons in the case of Norway and 18,000 tons in the case of Sweden. Exports to Switzerland are also strictly limited to the ration fixed in agreement with the Societe Suisse de Surveillance Economique.

In the case therefore of Scandinavia, Holland and Switzerland control is already exceedingly strict and the possibility of any accumulation of stocks is remote.

In the case of three other countries (Russia, Spain and the United States) exports are in practice controlled. For diplomatic reasons export to Spain has never been prohibited formally, but shipment is only allowed when the Consul-General at Barcelona reports that he has accepted a guarantee from the consignee and recently, in connection with a dispute which arose regarding the supply of olive oil to the United Kingdom, the promise was given that during 1918 the export of 60,000 bales to Spain would be permitted. In effect therefore Spain is rationed. By executive action exports to Russia have been suspended, while consignees in the United States of America can only obtain delivery with the consent of the Textile Alliance.

The effect of the control arrangements outlined above is reflected in the following statement which shows the exports of Indian cotton during the past three years .—

To—

	1915.	1916.	1917.
United Kingdom (tons)	41,816	40,433	49,113
France (tons)	11,829	10,459	8,633
Spain (tons)	11,371	11,047	4,613
Italy (tons)	70,875	48,092	8,369
China (tons)	18,293	22,198	6,153
Japan (tons)	284,265	315,398	250,811
Other countries (tons) (*a*) ..	10,256	3,827	6,767
	448,705	451,454	334,459

(*a*) In small quantities to Russia, Scandinvia, Holland, Switzerland and United States of America.

There is nothing in these figures to indicate anything in the nature of an accumulation of stocks in neutral countries, and it seems open to question whether it is necessary to set up any system of rationing. It might however be well to instruct the Government of India to keep a careful watch on exports to all foreign countries and to report any abnormal shipments in order that, if necessary, measures may be taken to limit exports.

Control after the war.—It is not improbable that it may be found desirable in the interests of the local mills and of local consumers to control Indian cotton during the reconstruction period and the Government of India have already been asked to consider this question. Until the views of the Indian Government have been received no definite opinion can be formed, but it may be useful, at this stage, to indicate some of the considerations which it will be necessary to take into account before a decision is reached.

Before the war Germany and Austria were large buyers of Indian cotton, having taken 121,756 tons in 1913-14, and it is significant that in the first five months of 1914-15 no less than 91,260 tons were exported to Central Europe. In addition some of the exports to Belgium (56,654 tons in 1913-14) were destined for Germany and it is reasonably certain that if after the war the Indian cotton market were open to all, our enemies, whose stocks are believed to be exhausted, would purchase two or three years' supply. Heavy purchases would probably be made within a short period and aided by co-operative purchase and subsidized freights German and Austrian buyers could well afford to force up prices with the result that the market would be upset, Indian Mills and our Allies (Japan, Italy and France) might be unable to obtain sufficient supplies, and the price of manufactured goods in India would be increased. To avoid this the Government of India may in their own interests desire to control the distribution of the available supply and, if so, the arguments in favour of control set out in the memorandum of the Board of Trade would serve as an additional justification for such action. If, on the other hand, it be found unnecessary in Indian interests to undertake any measures of control the Government of India may be asked whether some sacrifice of the interests of the procedure (and all control schemes involve this in some degree) would not be justified in order to induce the United States Government to control American cotton and to obtain a bargaining counter for the purpose of negotiating with our enemies. It would be premature to examine at this stage the nature of the control which would best secure the objects in view, but two things may perhaps be said—the first that the nature of the scheme adopted would not depend upon the reasons justifying control, and the second that it is unlikely that control would take the form of State purchase or would involve the fixation of prices.

No. 518-87-C of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *5th December* 1918.

A. F. L. BRAYNE, ESQ., I.C.S.,
REVENUE DEPARTMENT,
Government of Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 2387-W, dated 5th instant, forwarding copies of papers regarding the proposed control of Indian Cotton and requesting the views of this Association thereon.

2. In reply I am to state my Committee are of opinion that the economic and political interests of India require that the needs of this country should be fully satisfied before any cotton is allowed to be exported. The United Kingdom and the Dominions should have the next claim on the Indian crop and any balance might be placed at the disposal of the countries at present allied to Great Britain and neutral countries.

3. The prospects of the present crop are so unfavourable both in quantity and quality that it is very doubtful whether there will be sufficient cotton to satisfy the needs of this country, the United Kingdom and her allies and my Committee therefore submit that exports of cotton to neutral countries should not be permitted unless there is a balance remaining after meeting the British and Allied claims.

4. My Committee venture to suggest that this question might be reconsidered next year, but in the meantime they submit cotton should not be exported excepting under license and after the destination of the bales has been ascertained.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix K.

STONE ALLOWANCE IN COTTON WEIGHMENTS.

No. 329/R-2.

COTTON CONTRACTS COMMITTEE,
BALLARD ROAD, BOMBAY,
Dated 12th December 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I have the honour to invite your attention to the Circular issued by the Bombay Cotton Merchants' & Muccadums' Association on 1st November last dealing with the question of stone allowance. This circular seems to my Committee to be a reasonable solution of the difficulty which has long existed, and it is intended to issue a ruling in those or similar terms which will be binding on the trade. Before doing so, I shall be glad to have your opinion and to hear if you have any suggestions to offer.—I have, etc.,

G. WILES,
Chairman.

BOMBAY COTTON MERCHANTS' AND MUCCADUMS' ASSOCIATION, LTD.

16, GRANT'S BUILDINGS,
BOMBAY, *1st November* 1918.

CIRCULAR.

An Extraordinary General Meeting of this Association was held on Friday, the 1st November 1918, when, among other resolutions, the following resolution was passed in connection with stone allowance :—

"No definite and uniform system or regulation has so far existed as to the weight of stone to be allowed per bale in weighment. This naturally gives rise to disputes between the buyers and the sellers almost at every weighment. With a view to avoid such disputes and establish a uniform system, this meeting resolves that the custom of putting a stone in the sales as allowance should henceforth be entirely discontinued ; but, instead, the following allowance be made, to be deducted from weighment figures, as stone allowance :

½ pound per bale on F. P. bales .. .. ..
1 pound per bale on F. P. half-pressed bales .. } during the season period.
2 pounds per bale on sample *boras* .. ..

and

1 pound per bale on F. P. bales .. .. ..
2 pounds per bale on half-pressed bales .. .. } during the monsoon period.
3 pounds per bale on sample *boras* .. ..

This system shall be in force from Kartuk Sud 1st Samvat 1975, *i.e.*, 4th November 1918, and shall apply to stock both new and old, to stock of any kind and description, to stock of any and every district, and to tenders of order, but shall not apply to stock sold before the above mentioned date.

The words 'during the season period' shall mean the period beginning with Kartuk Sud 1st to the 1st of June, and the words 'during the monsoon period' shall mean the remaining period, of every year."

I. I. MASHRUVALA,
Hon. Secretary.

No. 17-89-5 of 1919.

MILLOWNERS' ASSOCIATION,
BOMBAY, *7th January* 1919.

THE SECRETARY,
COTTON CONTRACTS COMMITTEE,
Bombay.

SIR,

With reference to your letter No. 329 of the 12th ultimo, I am directed to inform you that my Committee agree that some system of allowances should be instituted, but they consider that the allowances suggested by the Bombay Cotton Merchants' and Muccadums' Association, Limited, are not sufficient. In the opinion of my Committee, the allowances should be :

1 lb. on fully-pressed bales,
2 lbs. on half-pressed bales,
4 lbs. on *boras*,

during the dry season and double these amounts during the rains, *i.e.*, from 1st June to 31st December.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix L.

LICENSING OF TRANSPORT OF COTTON WASTE AND COTTON BY SEA AND RAIL.

No. 6805 of 1918.

REVENUE DEPARTMENT,
BOMBAY CASTLE, *25th June* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward for the information of the Association ten copies of Government Order No. 6783, dated 24th June 1918, in connection with the proposal of licensing the transport of cotton waste by rail or sea and to request that the remarks of the Association may be sent within a week.—I have, etc.,

A. F. L. BRAYNE,
Under Secretary to Government.

GOVERNMENT OF INDIA.

REVENUE DEPARTMENT.

Order No. 6783.

Bombay Castle, 24th June 1918.

Letter from the Government of India, Department of Revenue and Agriculture (Agriculture), No. 531—57, dated 14th June 1918:—

"I am directed to forward, for the information of the Governor in Council, a copy of the draft section of the Report of the Indian Cotton Committee relating to the movement of cotton waste and of cotton, whether in the form of *kapás* (unginned cotton), half-pressed bales or full-pressed bales, by rail or sea.

"2. The recommendations made therein are:—

(1) That the transport of cotton waste by rail or sea, except from one mill to another or to a port for shipment outside India should be totally prohibited;

(2) That the transport of *kapás*, half-pressed bales or full-pressed bales by rail or sea, except to *boná fide* consumers (*i.e.*, mills) and to ports for shipment outside India should also be prohibited except, in certain cases, under license.

"3. In view of the present serious shortage of railway waggons and in order to check the practice of mixing the Agricultural Adviser to the Government of India has suggested that immediate action should be taken on the above recommendations in so far as the movement of cotton waste and *kapás* by rail is concerned. The case of cotton waste presents no difficulty and the Government of India are taking separate action in regard to it. The case of *kapás* is however more difficult. It will be seen from the draft section of the report that it is proposed that transport should be allowed under license in certain cases, of which two main instances are given, namely, (*a*) cotton transported by rail from an area in which no cotton gins exist at all and (*b*) cotton transported from a district in which the owner or purchaser has no ginning factory to a place where he has such a factory. The Government of India doubt, however, whether such cases are by any means exhaustive and it seems probable that a fairly elaborate licensing

system would be required as total prohibition might involve considerable hardship in a number of cases. Before therefore considering the proposal further, the Government of India would be glad to be favoured with the opinion of the Governor in Council on it and on the possibility of establishing a local licensing authority pending the receipt of the full recommendations of the Indian Cotton Committee on this head. It has been suggested to the Government of India that the issue of licenses might suitably be entrusted to the Director of Agriculture, and the local Government will no doubt consider this suggestion.

"4. I am to request that, if possible, a reply to this letter may be sent by telegram."

ORDER.—Copies of the letter from the Government of India and of its accompaniment should be forwarded to the Director of Agriculture, the Chamber of Commerce, Bombay, the Indian Merchants' Chamber and Bureau, Bombay, the Bombay Cotton Trade Association and the Bombay Millowners' Association, with a request that they will favour Government with their remarks on the subject within a week.

A. F. L. BRAYNE,
Under Secretary to Government.

Accompaniment to Government Order, Revenue Department, No. 6783, *dated 24th June* 1918.

Mixing of cotton with cotton waste.

As an instance of the prevalence of the reprehensible practice of mixing cotton waste with good cotton, we may mention that we found in the railway station yard at Hubli, waggons containing nothing but cotton waste imported from Bombay, and that, in a ginning factory there, we saw such waste being mixed with *kapás* in the proportion of two maunds of waste to six of *kapás*. It is a matter for regret that railway waggons should be available for traffic of this character at a time like the present when there is such an urgent demand for them for genuine trade purposes. Cotton waste can only be utilized by cotton and woollen mills in certain lines of manufacture. Its value for any purpose other than deliberate mixture with cotton is too small even to pay the cost of carriage. The only satisfactory method by which the illegitimate use of cotton waste can be stopped is by the total prohibition of the transport of such waste by rail, whether in the form of loose *boras* or full-pressed bales except from one mill to another or from a mill to a port of shipment, such as Bombay, and we strongly recommend this course. We would enforce the same restriction in the case of transport by sea between Indian ports except from one Indian mill to another. In regard to the export of waste from Native States, our enquiries left us no reason to doubt that the Durbars would be willing to co-operate in any measures of this character that were decided on by the Government of India. If an agreement on the point failed to be reached, import of waste from a Native State into British territory could be totally prohibited.

Mixing of different varieties of cotton.

A more difficult problem is presented by the mixing of different varieties of cotton, a practice to which, owing to the mixture of seed that results from it, the complaints we received of the deterioration of many of the superior varieties of Indian cotton must be largely attributed. It is hardly an exaggeration to say that, with few exceptions, long staple cotton very seldom finds its way to the chief markets, and especially to Bombay, in an unmixed state. Many districts which were formerly celebrated for their cotton have, in consequence, acquired a bad name both with Indian consumers and with exporters and, as it is impossible to detect that cotton contains a small mixture of an inferior variety before it passes through the spinning machinery, even pure cotton from such districts is approached by buyers with distrust and the price offered for it is reduced accordingly. The evidence submitted to us showed that the import of short stapled cotton into tracts which grow long stapled cotton for the purpose of being mixed with the latter and passed off as the produce of the long staple tract is extensively carried on. A

special enquiry* on the point made in the Bombay Presidency in 1909, showed that, during three months of that year, the imports of short stapled cotton into the Broach tract amounted to five per cent. of the whole crop. The Broach tract is one in which the practice is especially common and there is no doubt that the deterioration in the reputation of Broach cotton in recent years, is to some extent, due to this cause. The cotton so imported comes mainly from Khandesh. Cotton from this tract is also largely imported into Berar for mixing purposes and some of it finds its way to the Southern Mahratta Country to be mixed with *kumptas*. We had ocular evidence of this fact in the Hubli railway station yard where we found several waggons containing Khandesh cotton which could not have been required for any purpose but mixing. That the cotton should have been brought so far is evidence of the extent to which the practice pays. In this case, also, we are of opinion that the only remedy lies in the total prohibition of the transport by rail of cotton, whether in the shape of *kapás*, half-pressed bales or full-pressed bales except to *boná fide* consumers, that is, to mills, or to ports for shipment outside India. As in the case of cotton waste, we consider that the restriction should apply to the case of transport from one Indian port to another. We recognise that certain exceptions will be necessary. The first case which has to be provided for is that of the introduction of cotton into areas in which it has not already been grown (as, for instance, Cambodia in certain districts of Madras) and in which there are, as yet, no gins or presses. In this case, until sufficient gins and presses spring up to meet the needs of the tract, we would permit transport by rail under license to ginneries or presses in adjoining districts. The second case is that in which a firm or individual buyer has a ginning or pressing factory at a central station in a district and wishes to bring in cotton to be ginned or pressed from outlying stations in the same district. We recognise that it might be a hardship to compel such a firm to erect a ginnery or press at or near the place where the cotton was bought when it had a factory within easy distance by rail. It might be impossible also for the firm or individual to get the cotton ginned or pressed locally owing to the owners of the local factories combining against it and refusing it facilities. Instances of this kind have come under our notice. In this case, also, we would only allow transport under license in order to ensure the legitimate use of the cotton so transported. In both cases, licenses should be issued only to a specified firm or individual for transport between the stations specified in it. They should be in force for one season only but should be renewable on application, at the end of each season, a return of the total quantity transported under a license should be submitted to the licensing authority. Any breach of the terms of the license should be followed by its cancellation. The procedure in regard to the issue and withdrawal of licenses would be similar to that which has been suggested below in regard to licenses for ginning and pressing factories.

Prohibition of transport by rail or sea.

It will be observed that we have made no provision for the case of transport by road. Cotton is undoubtedly taken long distances by road for the purposes of mixing, but there are obvious limits to the practicability of doing so which do not exist in the case of transport by rail or sea. Prohibition of transport by road would be extremely difficult to enforce and the cost would probably not be commensurate with the advantages gained. We feel that we are striking at the root of the evil in recommending the prohibition of transport by rail and sea. If this measure does not prove as efficacious as we trust it will, it might be possible to test the effect of prohibition of transport by road within a particular limited area. In this case, as to that of the transport of cotton waste, we have no doubt of the cordial co-operation of the Governments of Native States which have already in some cases, notably that of Gwalior, taken steps to safeguard the purity of the cotton grown in their territories. We would mention the strong support which the recommendations we are making under this head have received on all sides. We would also point out that, if adopted, they will have the effect of putting a stop to the practice, which is at present very common, of railing cotton in full-pressed bales from one station to another, the cotton normally exported from which has a better reputation and commands a higher price.

Transport by road.

* *Vide* Government Resolution No. 9051, dated 20th September 1909.

The cotton is then re-booked from the latter station to its ultimate destination. The object of this device is to lead the buyer to believe, from the evidence of the railway station mark on the bales and of the railway receipts, that the intermediate station was actually the station of origin and to pay for the cotton accordingly.

No. 287/57/C of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *2nd July* 1918.

THE UNDER SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT,
Bombay.

SIR,

I am directed to acknowledge receipt of your letter No. 6805, dated 25th ultimo, forwarding copies of Government Order No. 6783, dated 24th idem, in connection with the proposal of licensing the transport of cotton waste by rail or sea and requesting the views of this Association thereon.

2. In reply I am to state my Committee approve the two recommendations referred to in the second paragraph of the Government Order above mentioned and they have no suggestions to put forward in connection therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix M.

ENGINEERING STANDARDS COMMITTEE.

No. M-7199 of 1918.

PUBLIC WORKS DEPARTMENT,
BOMBAY CASTLE, *22nd July* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward herewith a copy of circular letter, dated 22nd February 1918, from the Government of India, Public Works Department, together with its enclosures, on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India, and to request you will kindly obtain and forward to Government as soon as possible the views of your association on those proposals and as to the composition of a Committee for India.—Yours, etc.

W. N. CARTLAND,
Under Secretary to Government.

INDIA OFFICE, LONDON,
2nd March 1917.

PUBLIC WORKS No. 8.

TO HIS EXCELLENCY THE RIGHT HONOURABLE
THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

MY LORD,

I forward herewith, for the consideration of Your Excellency's Government, a copy of a letter* from the Engineering Standards Committee explaining certain proposals for extending the adoption of British standards in India and elsewhere. Work done by the Committee was the subject of Mr. Morley's Despatch, dated 12th January 1906, No. 1 (Railway), and of earlier correspondence between the Secretary of State and the Government of India. I shall be glad to be furnished with your views on the present proposals, particularly in regard to the suggested formation of a permanent Committee in India, and to receive any recommendations your Government may wish to make with reference to the Committee's request for financial support.—I have, etc.,

Engineering Standards Committee, Proposed enlargement of Committee's activities and request for financial support.

* Dated 7th December 1916, with enclosures.

AUSTEN CHAMBERLAIN.

ENCLOSURE.

ENGINEERING STANDARDS COMMITTEE TO INDIA OFFICE,

28, VICTORIA STREET, S. W.,
7th December 1916.

THE UNDER SECRETARY OF STATE FOR INDIA.

SIR,

I have been instructed to communicate with you and request that you will be so kind as to bring to the notice of the Secretary of State for India in Council the possibility of the formation of a local Committee in India to influence the adoption of British Standards throughout that country, and at the same time to be in direct communication with the Engineering Standards Committee in London and act in an advisory capacity to them.

I have the honour to forward you herewith a copy of C. L. 3189, the appeal which is being issued to the supporters of the Committee, from which may be gathered the scope of the proposed enlargement of the Committee's activities.

In order that the information laid before the Secretary of State in Council may be as complete as possible, and to avoid delay, the Memorandum which will be forwarded to the Board of Trade officially as soon as Mr. Marwood, in whose hands it is at present unofficially, returns it with his comments, is enclosed in draft form*.

It will be noticed in this letter (C. L. 3194), that in an estimate for the maintenance of the twelve local committees which it is hoped to form with the assistance of the Foreign Office the India Office, and the Colonial Office, a sum of £300—£500 per annum for each local committee has been included. This figure has been arrived at on the assumption that each local committee may have to make its own arrangements as to office accommodation, etc., whereas, should the local committee be housed at the British Consulate, or in a Government Office, the estimate would naturally be materially modified.

* Signed copy now received and forwarded as Annexure 2.

The Foreign Office has expressed its approval of the scheme outlined and is willing to give the assistance of the Consular officers in the foreign cities in connection with the proposed local committees.

In so far as India is concerned, the country is so large and the interests so varied, that the Engineering Standards Committee, having no special knowledge of the prevailing conditions, would prefer to be guided entirely by the India Office, as to the procedure to be adopted in regard to the proposed establishment and proper maintenance of such a permanent Committee, representative, as far as possible, of the engineering interests of the whole of British India.

The wider scope of the Committee's activities will entail a heavy financial burden, but there is reason to hope that the funds necessary for carrying out the work entailed in the Committee's proposals will eventually be forthcoming. Already a number of promises of £500 each have been received, before the issue of the appeal, and this augurs well for its success.

At the same time, the proposed reduction in the selling price of the Committee's Reports, advantageous as it may be to the industry, will entail serious loss to the Committee's revenue. It is much hoped, therefore, that the Secretary of State for India in Council, who has so liberally aided the work of the Committee in the past, will give favourable consideration to the question of this support by becoming an annual subscriber to the Committee's funds.

There is no doubt that the formation of a local committee in India, as now proposed, will tend to react beneficially on the engineering trade of the country, and for this reason, if no other, the scheme outlined merits the generous support of the India Office. It should be mentioned that amongst the promises of support already received, the Institution of Civil Engineer at their Council meeting recently voted a sum of £500 to the Committee's funds for the purposes outlined. I am desired to ask whether the Secretary of State for India in Council would consent to aid the Engineering Standards Committee in this direction also, in addition to an annual grant, so as to assist the Committee to obtain the ten immediate promises of £500 each and thus fulfil the conditions of two of the prospective donors, *viz.*, Lord Cowdray and Sir Alfred Yarrow.

I am instructed to add that, should it be so desired, Sir John Wolfe Barry would be happy to call and explain matters in detail and answer any further questions.—I have, etc.,

C. LE MAISTRE,
Secretary.

ANNEX. 1:—

ENGINEERING STANDARDS COMMITTEE.

28, VICTORIA STREET, S. W.,
December 1916.

DEAR SIR,

For some time past the Engineering Standards Committee has had under consideration the important questions of—

(1) The translation of the British Standard Specifications into French, Spanish and Russian, with the appropriate equivalent measurements in use in those countries.

(2) The establishment of permanent local committees of British engineers under the Chairmanship of the British Consul or other Government representative, in some twelve foreign and British overseas countries, to influence the adoption of British standards, and at the same time to be in direct communication with the Engineering Standards Committee in London and act in an advisory capacity to them.

(3) A reduction in the selling price at which the British standard specifications are issued to the public.

It is considered that the translation of the specifications and their wide dissemination in the British Dominions and in foreign countries will undoubtedly tend to increase British trade in those countries. This will particularly be the case if the specifications are distributed at a nominal cost through the agency of a permanent committee immediately in touch with local conditions, and such local committees will assuredly prove of material assistance to the Consuls in furthering British trade.

It seems clear that after the war there is certain to be considerable international competition for the engineering trade of Belgium, Spain, the Argentine, Brazil and the other South American Republics, and anything tending to improve the position of the British manufacturer in so far as those countries are concerned ought to be undertaken forthwith.

It has been ascertained that the American Government has undertaken to translate and print in Spanish the numerous specifications of the American Society for Testing Materials, hitherto the largest standardising body in America; these specifications are to be made widely available to purchasers by the translations being distributed through the American Consuls at a very cheap rate. It is also known that the specifications governing the purchase of electrical machinery, which are to be translated into French and Spanish, will be treated in a similar manner.

It will therefore be seen that the American manufacturers have already taken steps to carry out a scheme similar to that under the consideration of the British Engineering Standards Committee, and this is an additional reason for the work being taken in hand in this country as soon as possible. It is certain also that the competition with Germany will be very severe.

It is estimated that the cost of translating into French and Spanish and printing, in convenient form, of 1,000 copies of each of the British Standard Specifications which refer to materials dealt with by our export trade will require a sum of about £8,000 and it is considered that a further £1,500 a year will be necessary to replace the loss of income due to the issuing of all the specifications at a reduced charge. To deal with translations into Russian will cost approximately an additional £6,000. It is also estimated that the establishment and maintenance of 12 local committees, working on the same basis as the Engineering Standards Committee in regard to their membership, will require in each case a sum of between £300 and £500, annually.

The foreign office has expressed its approval of the scheme outlined, and is willing to give the assistance of the Consular officers in the foreign cities in connection with the proposed local committees.

The Board of Trade is being approached in regard to the provision of the funds for carrying out the proposed extensions of the work, as it is through this Department that His Majesty's Government has supported the Committee in the past.

The total expenditure of the Engineering Standards Committee since its formation in 1901 to 31st March of this year has been approximately £51,000 an average of about £3,400 per annum.

The first Government contribution was in the year 1903-04 and amounted to £3,000. This financial support was subsequently extended over the years 1904-5-6 by a grant-in-aid equal to the amount contributed by the supporting institutions, manufacturers and others, and was continued on a smaller scale down to 1916, equal to one-third of the subscriptions received from the industry in each year, with a maximum of £500. A further grant limited to

£500 on the same conditions, is being continued for the three years ending March 1919. The contributions received since the inception of the work in 1901 are :—

From H. M. Treasury	£10,397 or an average of about £694 per annum.
From the Indian Government	£1,800 or an average of about £120 per annum.
From the engineering profession and industry by direct contributions, neglecting the very large amount of time and expenses devoted gratuitously by members of the Committee to the work	£20,000 or an average of about £1,334 per annum.

This gives an average of about £2,150 per annum as the total direct contributions received the balance of the Committee's expenditure having been made up from the sales of its publications.

The Committee has no working capital and the annual expenses are barely covered by the above sources of revenue.

The Advisory Council for Scientific and Industrial Research (Sir William McCormick, Chairman), which has recently been constituted, has been approached. Sir John Wolfe Barry, K.C.B., the Chairman of the Engineering Standards Committee, has also had interviews with the Board of Trade Departmental Committee on Engineering Industries (Sir Clarendon Hyde Chairman) and, at their invitation, has explained to them the above circumstances. He has also taken some further steps in connection with other Government Departments and the India Office.

A copy of the official letter received from Sir Clarendon Hyde's Committee endorsing the importance of the action proposed is appended.

Although the present proposals of the Engineering Standards Committee have been very favourably received in every quarter, and although it has been generally acknowledged that this important work should be carried out with the least possible delay, it has not, as yet, been possible to obtain any definite promise of Government financial support for the proposals. At the same time the Engineering Standards Committee is not without hope that a Government grant-in-aid may be allocated for this purpose.

It may, however, be some time before this matter is definitely settled and in view of the great importance of instituting the work at an early date the Committee is most desirous of putting in hand at once the translation and printing in Spanish and French of the more important British Standard Specifications. The Russian translations will be dealt with separately and there is some reason to hope that the Co-operation of the Russian Government in the work may be secured.

The generous manner in which the work has been supported in the past by British manufacturers and engineers, both as regards time and money, encourages the Committee to appeal to them now for promises to join a Guarantee Fund for the proposed new departure. This fund will be called up as, and when, required to supplement the amount which may be contributed by His Majesty's Government. This course will enable the Committee to commence forthwith the carrying out of the abovementioned urgent work within the limit of their financial resources.

For all the above reasons the Committee ventures confidently to hope that manufacturers, engineers and public companies will give immediate promises to join the Guarantee

Fund with a substantial subscription, for which purpose a slip is enclosed. They feel sure that all will agree as to the benefits which are bound to accrue to British trade abroad and to the country at large, through the wider scope of action now proposed in the Committees' activities.—Yours faithfully,

J. WOLFE BARRY, *Chairman.*
MAURICE FITZMAURICE, *Vice-Chairman.*
C. LE MAISTRE, *Secretary.*

Enclosure in above.

Copy of a letter from the Secretary of the Board of Trade Departmental Committee on Engineering Industries.

BOARD OF TRADE,
ENGINERING INDUSTRIES COMMITTEE,
6, Whitehall Gardens, S. W.,
1st December 1916.

Sir JOHN WOLFE BARRY, K.C.B., F.R.S.

DEAR SIR,

With reference to your recent interview with my Committee regarding the intentions of the Engineering Standards Committee to translate all British Standards into French, Spanish and Russian, both as to language and the equivalents of English figures, I am requested to advise you that the Engineering Industries Committee is strongly of the opinion that the importance of this work to the Engineering industry is such that it should be undertaken as early as possible, and further that your proposal to establish in a number of foreign countries and British dominions overseas permanent local committees of British engineers to influence the adoption of British Standards in those countries and working in conjunction with the Committee in London, is eminently desirable in the interests of British manufacturers.—I am, &c.,

A. F. ILSLEY.

ANNEX. 2:—

F.T.C.L. 3239.

ENGINEERING STANDARDS COMMITTEE.

Memorandum to the Board of Trade on the work of the Engineering Standards Committee and the proposed extension of its activities.

The Main Committee, with its 64 Sectional and Sub-Committees, now including well over 500 members, has been actively engaged in the standardisation of engineering materials since its formation in 1901, the total expenditure upto 31st March 1916 being roughly £51,000.

Financial Support.

The contributions received since the inception of the work are as follows:—

From His Majesty's Treasury, 1903-16, £10,397, averaging about £694 per annum.

From the Indian Government, £1,800 averaging about £120 per annum.

From the engineering profession and industry by direct contributions, neglecting the very large amount of time and expenses devoted gratuitously by members of the Committee to the work £20,000, averaging about £1,334 per annum.

This gives an average of approximately £2,150 per annum as the total direct contribution received, the balance of the Committee's expenditure, amounting to some £1,500 per annum, having been made up from the sale of its publications. The Committee has no working capital and the annual expenses are barely covered by the above sources of revenue.

The first contribution from His Majesty's Treasury in the year 1903-04 amounted to £3,000. This financial support was subsequently extended over the years 1904-05 and 1906 by a Grant-in-aid equal to the amount contributed by the supporting institutions, manufacturers and others and was continued on a smaller scale down to 1916, equal to one-third of the subscriptions received by the Committee from the Industry in each year with a maximum of £500. A further grant, limited to £ 500, on the same conditions is being continued for the three years ending March 1919.

Research Work.

In the drawing up of the Engineering Standards experimental and research investigations have frequently become necessary in order to establish the underlying principles involved. The investigations have, for the greater part, been carried out under the immediate direction of the National Physical Laboratory at the Laboratory itself or, under the Laboratory's supervision at the Makers' Works, and the expenditure of the Committee under this heading has amounted to some £3,200. This does not include the cost of a very large amount of experimental investigations carried out by engineers, manufacturers and others to assist the work of Standardisation and for which no financial charge has been made to the Engineering Standards Committee.

Translations.

In order further to assist British Industry to maintain its foreign markets and create new ones, the Committee has decided to translate into Spanish, French and Russian the British Standard Specifications for Engineering materials, adding the appropriate equivalent measurements in use in those countries.

This work has now been commenced and a considerable number of the Specifications are in course of translation into French and Spanish and are in a forward condition, the intention being that practically all the British Standard Specifications shall be translated into Spanish, French and Russian. The Institute of Civil Engineers of France has consented to co-operate with the Committee in order to insure that the French translations shall be as correct as possible, and, with this object in view, have nominated a special committee of their Council to undertake the work of revising and approving the French texts. In the case of the Spanish, the services of the Spanish Royal Naval Commission in London, have been secured.

As regards the Russian it is hoped that the co-operation of the Russian Government may be secured which would simplify this portion of the work.

The estimated cost of the translation and printing of 1,000 copies of some 65 Reports and Specifications is approximately £8,000 for the Spanish and French Editions and £6,000 for the Russian, or a total of £14,000. These estimates are based on careful enquiries supplemented by experience already gained.

It has been ascertained that the American Government has undertaken to translate and print in Spanish the numerous Specifications of the American Society for Testing Materials, hitherto the largest standardising body in America; these Specifications are to be made widely available to purchasers by the translations being distributed through the American Consuls at a very cheap rate. It is also known that the Specifications governing the purchase of electrical machinery, which are to be translated into French and Spanish, will be treated in a similar manner.

It will therefore be seen that the Americans have already taken steps to carry out a scheme similar to that under the consideration of the British Engineering Standards Committee, and this is an additional reason for the work being taken in hand in this country as soon as possible.

It is important therefore that the necessary financial support should be forthcoming with the least possible delay, to enable the Committee to push British engineering standards to the utmost extent and so foster British trade abroad.

The Advisory Council for Scientific and Industrial Research (Sir William McCormick, LL.D., the Chairman) has been approached. Sir John Wolfe Barry, K.C.B., the Chairman of the Engineering Standards Committee, has also had interviews with the Board of Trade Departmental Committee on Engineering Industries (Sir Clarendon Hyde, Chairman) and, at their invitation, has explained to them the above circumstances. He has also taken some further steps in connection with the other Government Departments.

The official letter attached herewith has been received from Sir Clarendon Hyde's Committee endorsing the importance of the action proposed.

Local Committees.

The effect of the widespread distribution of American Standards cannot be ignored as it will educate foreign customers generally and especially those in South America in American methods, and tend to familiarise them with American machinery.

It seems clear that, after the war, international competition in the engineering trades will be very keen in all parts of the world. It is certain that the competition with Germany will be very severe. Anything tending to improve the position of the British manufacturer abroad ought, therefore, to be undertaken forthwith.

The Committee, therefore, proposes as a commencement the establishment of permanent local committees of British Engineers in some 12 of the most important countries overseas the Committees to be under the Chairmanship of the British Consul in foreign countries and of an official of the Local Government in British possessions. The functions of these local committees will be to influence the adoption of British Standards in the countries in question, and, at the same time, to be in direct communication with the Engineering Standards Committee in London, and to act in an advisory capacity to them.

The local committees will undoubtedly prove of material assistance in furthering British trade.

It is estimated that the establishment and maintenance of twelve such local committees working on the same basis as the Engineering Standards Committee in regard to their membership will require in each case a sum of between £300 and £500 annually.

Cost of Publications.

The further question as to the price at which the Committee's publications, both English and foreign, should be issued to the public, is being carefully considered. Indeed it is not difficult to see that charging the prices which the Committee is at present forced to do in order to obtain the necessary funds to maintain its activities at their highest efficiency, tends to defeat the very object of British standards, which to be fully effective, should be as widely disseminated as possible. To cover the loss which would result from the Committee issuing all its Specifications in a similar manner to the Americans (at say 1s. to 2s. 6d. per copy), it is estimated that an additional sum of £1,500 per annum would be required, seeing that the revenue at present derived from the sale of its publications forms an important proportion of the Committee's revenue.

It may be said that the industry which benefits by this work of standardisation should support the work of the Committee to such an extent as to enable it to issue its Reports to the public at a nominal rate as well as bear a share in the cost of the translations, and in this connection an appeal is being issued to those who have supported the work in the past and has resulted in a satisfactory response, some £6,000 having, so far, been subscribed and promised.

It must not, however, be forgotten that, in addition to its financial contribution, which is considerable, the engineering industry not only gives the services of its ablest engineers entirely without charge, which alone represents a very large annual sum, but the firms and individuals also meet the cost of travelling from all parts of the United Kingdom and other expenses incidental to their attendance at the numerous meetings of the Committees and Sub-Committees in London, which meetings during the year immediately preceding the war amounted to nearly a hundred. Many of these gentlemen come from a distance, and this personal expenditure represents some thousands of pounds annually.

To recapitulate, the proposed scheme involves the following estimated amounts :—

	£	
Spanish and French translations, and printing 1,000 copies.	8,000	
Russian	6,000	
Loss through reduction of the selling prices of the publications	1,500	per annum.
Cost of establishing and maintaining 12 Local Committees, including necessary office accommodation, technical assistance, printing, stationery and postage	3,000 to 5,000	„

J. WOLFE BARRY, *Chairman.*
MAURICE FITZMAURICE, *Vice-Chairman.*
C. LE MAISTRE, *Secretary.*

ANNEX 3 :—

List of Members of the Engineering Standards Main Committee.

SIR JOHN WOLFE BARRY, K.C.B. (*Chairman*).

2.	Sir Maurice Fitzmaurice, C.M.G., (*Vice-Chairman*) ..	Nominated by the Institution of Civil Engineers.
3.	Sir Douglas Fox	
4.	Sir William Matthews, K.C.M.G.	
5.	R. Elliott-Cooper, Esquire	
6.	Alexander Ross, Esquire	
7.	Dr. W. C. Unwin	
8.	Mr. H. A. Ivatt	Nominated by the Institution of Mechanical Engineers.
9.	Michael Longridge, Esquire	
10.	Dr. William H. Maw	
11.	G. Ainsworth, Esquire	Nominated by the Iron and Steel Institute.
12.	Dr. Arthur Cooper	
13.	Illtyd Williams, Esquire	
14.	Sir Archibald Denney, Bart.	Nominated by the Institution of Naval Architects.
15.	Sir W. E. Smith, C.B.	
16.	Thomas Bell, Esquire	
17.	Col. R. E. B. Crompton, C.B.	Nominated by the Institution of Electrical Engineers.
18.	Sir J. F. C. Snell	
19.	C. P. Sparks, Esquire	
20.	The Hon'ble Sir Charles Parsons, K.C.B.	
21.	Dr. R. T. Glazebrook, C.B.	
22.	Sir Robert Hadfield	

GOVERNMENT OF INDIA.
PUBLIC WORKS DEPARTMENT.
Civil Works—Miscellaneous.

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS, PUBLIC WORKS DEPARTMENT.
THE SECRETARY TO THE GOVERNMENT OF BOMBAY, P.W.D.
THE SECRETARY TO THE GOVERNMENT OF BENGAL, P.W.D.
THE SECRETARY TO THE GOVERNMENT OF THE UNITED PROVINCES OF AGRA AND OUDH, PUBLIC WORKS DEPARTMENT.
THE SECRETARY TO THE GOVERNMENT OF THE PUNJAB, P.W.D.
THE SECRETARY TO THE GOVERNMENT OF BURMA, P.W.D.
THE SECRETARY TO THE GOVERNMENT OF BIHAR AND ORISSA, PUBLIC WORKS DEPARTMENT.
THE HON'BLE THE CHIEF COMMISSIONER OF THE CENTRAL PROVINCES.
THE HON'BLE THE CHIEF COMMISSIONER OF ASSAM.
THE HON'BLE THE CHIEF COMMISSIONER AND AGENT TO THE GOVERNOR GENERAL, NORTH WEST FRONTIER PROVINCES.
THE HON'BLE THE AGENT TO THE GOVERNOR-GENERAL AND CHIEF COMMISSIONER, BALUCHISTAN.
THE CHIEF COMMISSIONER OF DELHI.

SIMLA, *the 22nd February* 1918.

SIR,

I am directed to forward for information copies of a Despatch No. 8, Public Works, dated the 2nd March 1917, from His Majesty's Secretary of State for India together with its enclosures on the subject of certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India.

2. The Government of India have given these proposals their careful attention and have informed the Secretary of State that they cordially welcome the suggestion to form a local Committee in this country whose functions will be not only to influence the adoption of British Standards, but also to make suggestions as regards standardization suitable to the Indian climate. In doing so they have pointed out that plant suitable for temperate climates, more especially electrical plant, often requires modification in detail when required for use in India with its extremes of temperature and less efficient working agency. The Government of India understand that so far as its functions lie in the direction of influencing the adoption of British Standards in India, the Indian Committee when formed, will correspond direct with the Committee at home, but they have informed the Secretary of State that as regards any definite proposals for the standardization of plant and machinery to suit Indian conditions they considered it desirable that the Indian Committee, or a Sub-Committee of experts nominated by them, should report their recommendations to the Government of India who would after full consideration address the Home Committee through the India Office. They consider this procedure necessary as any change in British Standards to meet the peculiarities of Indian conditions will require to be carefully examined before being communicated to the Home Committee.

3. As regards the *personnel* of the Committee the Government of India have not so far made any specific recommendations as before doing so they desired to obtain the views of local Governments and of recognised engineering institutions, societies and Chambers of Commerce in the country. They are inclined to think, however, that there should be one small Central Committee which would examine the standards in each case through the agency of specialised Sub-Committees of experts and that as a first step towards the formation of a Central Committee, it might be desirable to convene at some suitable centre, to be selected later, a preliminary meeting representative of all the interests concerned. Before proceeding further in the matter, I am directed to request that the Government of India may be favoured with the views of the local Government / your views as to the composition of the Committee and they would also

be glad to receive any remarks or suggestions that His Excellency the Governor in Council / His Honour the Lieutenant Governor in Council / &c., &c., &c., may desire to make on the proposals. The Government of India would also be glad if the local Government / you will obtain and forward the opinion of the Madras &c., &c., Chambers of Commerce, and of such recognised Engineering institutions and societies as there may be in the jurisdiction of the / Your local Government / jurisdiction which in the opinion of His Excellency the Governor in Council / His Honour the Lieutenant-Governor in Council / &c., &c., &c., &c., it may be desirable to consult.

4. With regard to the financial support asked for, the Government of India have intimated to the Secretary of State their willingness to contribute an initial and non-recurring grant of £ 500 and in addition an annual subscription of the same amount.—I have, etc.,

A. J. R. HOPE,
Deputy Secretary to the Government of India.

No. 448-58 of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, 21*st October* 1918.

THE UNDER SECRETARY TO GOVERNMENT,
PUBLIC WORKS DEPARTMENT,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. 71-99 of 22nd July last and its accompaniments in connection with certain proposals made by the Engineering Standards Committee for the enlargement of its activities in India. In reply I am to state that my Committee have no remarks to put forward in connection therewith.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

Appendix N.

POST OFFICE HOLIDAYS.

No. 993-A of 1918.

FINANCIAL DEPARTMENT.
BOMBAY CASTLE, 9*th March* 1918.

THE SECRETARY,
MILLOWNERS' ASSOCIATION,
Bombay.

SIR,

I am directed to forward copies of a letter from the Government of India, Finance Department, No. 1659-D, dated 9th February 1918, and enclosure, and to request that you will favour this Government with the opinion of the Association on the proposal made in it.—I have, etc.,

A. F. L. BRAYNE, I.C.S.,
Under Secretary to Government.

No. 1659-D.

GOVERNMENT OF INDIA,
DEPARTMENT OF COMMERCE AND INDUSTRY,
DELHI, the 9*th February* 1918.

THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY.

SIR,

I am directed to forward a copy of a letter from the Honorary Secretary, All-India Shia Conference, Lucknow, dated the 17th September 1917, and enclosure, requesting that the tenth day of Moharrum may be added to the list of Post Office holidays for Mahommadans.

2. The Government of India are inclined to favour the proposal to increase to seven, the existing six additional Post Office holidays mentioned in Resolution No. 4675-4722-51 record-

ed in this Department on the 25th June 1911, as modified, in the case of the Burma Circle, by Resolution No. 4635-P. & T., dated the 26th April 1917. But, before making any addition to the list they would be glad if His Excellency the Governor in Council after consulting the business community and other persons interested, would favor them with an expression of his opinion on the subject.—I have, etc.,

P. C. TALLENTS,
Under Secretary to the Government of India.

Copy of a letter from the Honorary Secretary, All-India Shia Conference, Lucknow, to the Private Secretary to His Excellency the Viceroy of India, Simla, No. 3926, dated the 17th September 1917.

I have the honour to submit herewith copy of Resolution No. 16 passed by the 10th Annual Sessions of the All-India Shia Conference for favourable consideration.

Copy of Resolution No. 16 passed by the 10th Annual Sessions of the All-India Shia Conference :—

"It was unanimously resolved that this Conference most respectfully requests the Government of India to add the 10th of Muharrum in the list of holidays of Post Offices for Muhammadans."

No. 145-37-H of 1918.

MILLOWNERS' ASSOCIATION,
BOMBAY, *9th April* 1918.

THE UNDER SECRETARY TO GOVERNMENT,
FINANCIAL DEPARTMENT,
Bombay.

SIR,

I have the honour to acknowledge receipt of your letter No. 993-A of the 9th ultimo and in reply to state that my Committee have no objection to the inclusion of the tenth day of Muharram in the list of Post Office holidays.—I have, etc.,

R. E. GREGOR-PEARSE,
Secretary.

No. 8359.

GOVERNMENT OF INDIA.

DEPARTMENT OF COMMERCE AND INDUSTRY.

POST OFFICE.

RESOLUTION.

Simla, the 19th August 1918.

In the Resolution No. 4675-4722-51, dated the 26th June 1911, as modified in the case of the Burma circle by Resolution No. 4635-P. & T., dated the 26th April 1917, the Government of India decided which days should ordinarily be observed as additional Post Office holidays and directed that in all circles, except Madras and Burma for which special lists were drawn up, *Id-uz-Zuha* should be observed instead of *Muharram* as it was held to be the more important of the two festivals.

2. It has, however, recently been represented that the tenth day of *Muharram* should be added to the list, and, after consulting local Governments and Commercial bodies, the Government of India have now decided that, with effect from this year, the tenth day of *Muharram* shall be added to the list of additional Post Office holidays in all circles.

ORDERED that a copy of this Resolution be forwarded to all Local Governments and Administrations, to all Chambers of Commerce and Trades Associations, to all Departments of the Government of India and to the Director General of Post and Telegraphs.

Ordered also that it be published in the *Gazette of India.*

E. P. JONES,
for *Secretary to the Government of India.*

STATISTICS.

STATEMENT of Imports of Piece-Goods of British Manufacture (Grey, Bleached, Coloured and Printed) and of Yarns (Grey and Dyed) from Great Britain into Bombay, Calcutta and Madras, from the years 1857 to 1918, both inclusive.

Year.	Piece-Goods.			Yarns.		
	Bombay.	Calcutta.	Madras.	Bombay.	Calcutta.	Madras.
	Yards.	Yards.	Yards.	Lbs.	Lbs.	Lbs.
1857	137,761,636	235,190,273	9,375,347	2,838,644	10,691,863	2,370,741
1858	281,836,364	416,362,074	15,431,647	8,744,517	18,369,490	4,036,325
1859	307,086,509	520,899,016	20,425,632	12,899,875	20,043,485	5,741,441
1860	267,443,986	403,351,123	20,648,072	4,571,134	16,641,847	5,656,930
1861	272,573,717	418,671,687	14,628,188	5,578,828	13,933,256	3,694,985
1862	178,803,604	295,508,637	9,748,215	4,811,384	9,594,896	1,675,239
1863	232,321,038	234,645,916	16,352,677	5,592,995	10,394,931	3,702,562
1864	189,812,984	223,036,538	14,787,062	4,268,662	8,742,699	3,447,635
1865	175,486,677	319,047,954	17,291,103	4,073,811	6,981,809	2,232,948
1866	243,476,368	351,572,331	22,081,805	6,877,968	10,795,517	4,629,986
1867	316,784,109	528,434,956	23,258,498	6,568,619	13,006,019	4,684,638
1868	555,337,050	619,101,683	31,793,397	7,780,033	13,236,453	6,873,398
1869	296,158,439	518,741,346	29,683,469	7,981,949	11,858,210	7,773,636
1870	272,898,226	687,639,911	45,750,099	9,946,299	16,816,936	6,649,598
1871	305,416,233	684,926,367	47,560,133	6,097,531	12,041,848	8,876,841
1872	262,849,273	657,123,291	48,177,871	6,163,813	11,490,636	8,616,040
1873	349,631,830	664,987,114	57,666,809	8,667,090	11,192,248	8,918,841
1874	292,843,697	765,762,164	49,878,834	8,867,978	14,041,520	10,510,639
1875	305,917,934	744,439,224	44,683,288	6,863,763	12,945,102	10,104,020
1876	356,940,508	733,913,330	54,875,423	8,246,211	12,090,167	9,664,609
1877	354,779,192	885,688,850	39,106,318	10,624,710	14,364,841	8,683,595
1878	344,068,807	749,233,431	47,038,579	7,754,005	13,967,396	8,373,916
1879	343,811,233	788,759,250	61,375,691	7,469,113	10,580,436	9,581,363
1880	531,050,559	1,007,531,497	77,010,037	13,024,923	16,446,089	12,108,002
1881	544,890,697	947,329,460	82,451,852	12,326,706	13,597,371	11,099,762
1882	500,248,293	883,611,784	106,615,818	12,019,123	14,780,667	13,069,871
1883	572,738,196	878,949,353	107,868,579	16,220,463	13,478,764	11,033,824
1884	568,220,318	908,294,475	120,841,003	14,299,380	15,313,840	13,114,875
1885	547,773,459	911,987,148	93,757,204	14,132,372	13,473,067	99,597,197
1886	700,061,881	1,159,407,968	143,318,736	17,087,709	14,177,149	13,937,810
1887	585,502,258	988,370,500	117,502,619	14,990,151	14,040,137	13,432,638
1888	652,344,548	1,045,951,384	138,271,060	16,595,176	14,778,545	14,570,258
1889	634,608,171	1,031,000,980	144,140,943	13,011,348	11,836,681	13,393,848
1890	665,550,786	1,037,911,379	115,224,797	15,805,515	12,455,601	13,284,690
1891	572,065,309	961,686,226	108,083,576	15,526,869	12,484,617	14,666,189
1892	548,944,867	1,013,742,658	93,892,712	12,427,053	10,108,327	10,390,439
1893	604,439,138	1,009,441,511	106,086,291	10,466,233	13,124,097	11,387,889
1894	719,324,449	1,161,138,343	140,749,235	11,723,808	10,529,734	12,547,763
1895	484,780,087	925,203,136	99,427,366	10,857,586	10,689,066	10,188,466
1896	574,410,316	1,163,967,702	86,265,292	11,649,977	13,403,663	15,402,931
1897	472,597,133	932,328,974	121,396,515	11,788,246	13,299,211	13,650,022
1898	557,557,951	1,202,254,978	91,950,978	10,238,969	11,412,068	11,673,878
1899	611,556,220	1,266,926,546	93,492,746	10,441,484	10,729,842	11,532,812
1900	461,938,302	1,086,463,274	120,383,837	5,892,081	9,435,371	9,496,085
1901	629,976,200	1,127,753,500	129,392,500	7,911,750	11,050,890	9,564,200
1902	475,541,800	1,176,051,500	119,878,000	6,299,820	7,411,640	9,438,560
1903	520,373,400	1,119,542,300	129,898,800	5,300,460	6,442,050	6,699,580
1904	593,591,100	1,193,265,900	145,618,800	6,221,400	6,613,460	8,056,710
1905	637,039,600	1,292,516,900	119,829,700	11,368,420	11,443,550	10,175,810
1906	611,705,100	1,189,552,900	142,636,200	10,548,720	10,300,210	10,260,270
1907	646,598,400	1,298,662,500	131,107,800	10,419,750	9,921,670	7,601,280
1908	470,956,400	1,005,027,600	200,636,400	10,894,540	9,019,320	10,432,380
1909	481,389,100	1,180,586,000	108,497,400	16,251,580	8,448,010	6,169,190
1910	624,859,600	1,129,898,600	109,976,800	8,410,140	6,384,450	6,891,410
1911	622,516,400	1,226,065,400	138,414,300	12,842,440	9,179,460	8,364,340
1912	658,026,700	1,451,819,200	173,698,700	13,298,110	11,913,170	10,745,130
1913	804,333,100	1,547,872,400	210,797,700	13,628,700	7,519,860	9,497,740
1914	617,498,700	1,378,930,300	160,552,000	13,538,110	9,985,330	8,280,700
1915	354,966,900	1,052,246,400	106,332,200	15,423,650	8,974,950	10,801,200
1916	481,857,500	1,035,437,900	88,153,700	8,931,510	5,922,490	7,583,020
1917			Figures not	available.		
1918			Do.	do.		

IMPORTS INTO BOMBAY OF PIECE-GOODS AND YARNS, &c., FROM EUROPE DURING THE YEARS 1909 TO 1918.

DESCRIPTION OF GOODS.	From 1st Jan. to 31st Dec. 1909.	From 1st Jan. to 31st Dec. 1910.	From 1st Jan. to 31st Dec. 1911.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.
GREY GOODS.										
36 in. & under × 37/9 yds. Shirtings	Pcs. 3,22,931	Pcs. 5,47,293	Pcs. 4,01,855	Pcs. 5,69,243	Pcs. 5,86,118	Pcs. 3,97,536	Pcs. 1,57,376	Pcs. 1,58,976	Pcs. 76,891	Pcs. 38,548
37/9 „ do. do. 5½ lbs. & under ...	„ 282	„ 843	„ 1,166	„ 6,515	„ 3,856	„ 622	„ 250	„ 560	„ 301	„ 720
„ „ do. do. 6½ lbs. do. ...	„ 5,507	„ 52,578	„ 14,318	„ 31,225	„ 58,406	„ 43,860	„ 4,049	„ 3,004	„ 10,082	„ 8,971
„ „ do. do. 7 lbs. do. ...	„ 40,788	„ 1,39,246	„ 95,263	„ 1,46,135	„ 1,94,774	„ 1,38,118	„ 27,605	„ 29,612	„ 18,736	„ 24,844
„ „ do. do. 7½ lbs. do. ...	„ 94,349	„ 1,58,864	„ 75,630	„ 94,271	„ 1,01,725	„ 93,300	„ 21,960	„ 5,690	„ 9,082	„ 6,007
„ „ do. do. 8½ lbs. do. ...	„ 5,47,992	„ 3,30,413	„ 2,67,901	„ 4,38,053	„ 3,96,605	„ 3,39,184	„ 2,90,824	„ 1,38,901	„ 20,693	„ 20,646
„ „ do. do. 9 lbs. do. ...	„ 3,22,174	„ 2,63,906	„ 2,07,449	„ 1,66,462	„ 1,66,625	„ 1,64,302	„ 63,606	„ 31,900	„ 6,680	„ 8,745
„ „ do. do. above 9 lbs.	„ 1,31,179	„ 94,501	„ 1,50,439	„ 1,30,539	„ 1,57,569	„ 1,46,519	„ 1,85,506	„ 59,362	„ 39,002	„ 32,972
40/5 „ do. do. 6 lbs. & under ...	„ 16,492	„ 79,809	„ 33,999	„ 86,513	„ 82,660	„ 12,322	„ 22,914	„ 46,117	„ 18,944	„ 2,590
„ „ do. do. 7 lbs. do. ...	„ 32,148	„ 62,024	„ 16,554	„ 63,810	„ 42,179	„ 14,209	„ 8,953	„ 14,629	„ 10,030	„ 6,309
„ „ do. do. 8 lbs. do ...	„ 86,159	„ 1,28,723	„ 95,077	„ 1,65,428	„ 2,41,363	„ 1,67,713	„ 36,139	„ 15,550	„ 30,15.	„ 19,831
„ „ do. do. 9 lbs. do. ...	„ 2,64,469	„ 3,05,811	„ 2,96,586	„ 4,16,946	„ 4,84,933	„ 3,90,825	„ 1,46,003	„ 66,170	„ 39,172	„ 38,532
„ „ do. do. above 9 lbs.	„ 5,84,353	„ 4,36,164	„ 5,07,233	„ 6,52,963	„ 4,75,976	„ 8,28,091	„ 4,44,943	„ 1,34,094	„ 24,234	„ 32,476
46/49 „ do. do. all weights ...	„ 1,56,420	„ 90,376	„ 1,36,976	„ 1,73,861	„ 1,39,532	„ 1,98,575	„ 1,09,456	„ 56,694	„ 16,492	„ 6,619
50/52 „ do. do. do. ...	„ 1,04,611	„ 49,327	„ 80,770	„ 1,11,093	„ 1,31,455	„ 95,084	„ 60,839	„ 31,777	„ 15,276	„ 9,489
53/60 „ do. do. do. ...	„ 1,46,326	„ 1,43,066	„ 1,60,776	„ 1,53,915	„ 2,13,011	„ 74,367	„ 35,260	„ 15,482	„ 6,156	„ 7,471
All widths × 23/24 yds. T. Cloths 4 lbs. & under ...	„	„	„	„	„	„	„	„	„	„ 80
„ do. do. 5 lbs. do. ...	„	„	„	„	„	„	„	„	„	„ 8
„ do. do. 6 lbs. do. ...	„ 200	„ 7,573	„	„	„	„	„	„ 11	„	„ 130
„ do. do. 7 lbs. do. ...	„ 19,993	„ 14,465	„ 11,736	„ 7,564	„ 301	„ 2,417	„ 857	„	„ 213	„ 211
„ do. do. above 7 lbs.	„ 5,037	„ 1,918	„ 1,600	„ 2,472	„ 3,844	„ 2,960	„ 1,200	„	„ 500	„ 342
29 in. & under × 22/24 yds. Madapollams 2½ lbs. & under	„ 2,000	„ 35,756	„ 17,158	„ 41,944	„ 42,132	„ 9,856	„ 10,936	„ 33,611	„ 11,821	„ 15,111
„ do. do. 2¾ lbs. & over.	„ 3,200	„ 807	„ 3,013	„ 3,400	„ 3,001	„ 3,068	„	„	„ 2,508	„ 2,559
30/32 in. do. do. 2½ lbs. & under.	„	„	„	„ 2,000	„	„	„	„	„ 207	„ .....
„ do. do. 2¾ lbs. & over.	„ 4,454	„	„ 1,200	„ 7,060	„ 8,989	„ 7,650	„ 5,481	„ 12,671	„ 1,250	„ .....
38/42 in. do. do. 3 to 4½ lbs. ...	„ 15	„	„	„ 16	„ 1,410	„ 240	„	„ 1,230	„ 4,200	„ 4,760
43 in. & over do. do. 4½ to 6½ lbs. ...	„ 41,078	„ 84,584	„ 1,19,381	„ 82,955	„ 58,660	„ 43,401	„ 25,333	„ 30,104	„ 10,111	„ 3,499
18/24 in. × 28/30 yds.* Printers 2 to 3 lbs. ...	„	„ 3,033	„ 1,710	„	„	„ 900	„ 1,531	„	„	„ .....
Above 24 in. × do. do. above 3 lbs.	„ 8,627	„	„ 4,000	„ 12,570	„ 5,250	„	„	„	„	„ .....
34 to 45 in. × 18/20 yds. Jacconets, all weights	„ 51,659	„ 1,74,208	„ 1,52,484	„ 91,491	„ 1,55,212	„ 1,35,102	„ 40,290	„ 91,223	„ 2,11,493	„ 2,28,457
44 in. × 22 yds. do. do.	„ 7,86,758	„ 11,55,475	„ 8,34,103	„ 8,84,239	„ 12,24,331	„ 6,54,518	„ 5,19,235	„ 4,21,354	„ 4,95,891	„ 4,37,781
Above 44 in. × 22 yds. do. do.	„ 1,68,056	„ 1,30,341	„ 1,39,338	„ 1,67,347	„ 1,97,525	„ 1,41,570	„ 1,38,381	„ 89,410	„ 64,828	„ 71,624
36/9 in. × 18 to 22 yds. Mulls do.	„ 1,51,118	„ 2,88,333	„ 3,21,529	„ 2,30,158	„ 2,03,149	„ 2,14,005	„ 1,14,096	„ 2,01,738	„ 1,38,178	„ 81,510
40/42 in. × 19/20 yds. do. do.	„ 21,708	„ 8,078	„ 13,515	„ 25,201	„ 10,348	„ 27,881	„	„ 18,172	„ 14,488	„ 25,182
Above 43 in. × 19/20 yds. do. do.	„ 80,155	„ 1,17,602	„ 1,76,274	„ 60,305	„ 1,33,410	„ 1,95,790	„ 57,782	„ 50,715	„ 57 608	„ 1,62,585
Twills and Drills	„ 3,27,305	„ 2,69,720	„ 2,72,563	„ 3,81,730	„ 2,77,385	„ 2,47,571	„ 1,64,876	„ 2,15,822	„ 55,820	„ .....
Total for 12 Months	Ps. 45,25,442	Ps. 51,73,837	Ps. 46,11,596	Ps. 54,03,394	Ps. 57,92,234	Ps. 47,91,484	Ps. 26,95,681	Ps. 19,73,979	Ps. 14,10,444	Ps. 12,98,609

* Printers of 60 yds. are entered in the equivalent of 30-yds. a piece, and similarly with T. Cloths of 48,72 and 96 yards into 24 yards a piece

Description of Goods.	From 1st Jan. to 31st Dec. 1909.	From 1st Jan. to 31st Dec. 1910.	From 1st Jan. to 31st Dec. 1911.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.
WHITE GOODS.										
25/36 in × 39/42 yds. Shirtings and Longcloths	Pcs. 7,45,278	Pcs. 7,30,667	Pcs. 11,59,785	Pcs. 14,34,311	Pcs. 8,71,407	Pcs. 9,82,547	Pcs. 8,86,376	Pcs. 8,78,850	Pcs. 8,31,953	Pcs. 3,95,555
18/40 in. × 18/20 yds. Jacconets	„ 1,77,292	„ 1,77,615	„ 2,45,998	„ 2,80,723	„ 2,61,126	„ 2,84,730	„ 98,156	„ 1,54,292	„ 67,864	„ 37,396
26/39 in. × „ Mulls and Nainsooks...	„ 27,47,456	„ 45,57,329	„ 36,79,530	„ 40,10,011	„ 47,71,733	„ 30,94,660	„ 17,26,336	„ 23,19,782	„ 23,78,066	„ 9,54,072
40/45 in. × „ do. do.	„ 7,01,298	„ 8,98,005	„ 8,45,492	„ 8,29,358	„ 10,35,995	„ 10,55,076	„ 4,88,846	„ 4,87,266	„ 4,18,296	„ 4,14,425
46 in. and upwards do. do.	„ 11,74,297	„ 15,04,877	„ 13,06,547	„ 16,07,956	„ 20,85,996	„ 21,45,402	„ 10,85,643	„ 11,85,766	„ 7,74,422	„ 10,31,893
32 to 42 in. × 12 to 18 yds. Cambrics	„ 12,106	„ 7,990	„ 12,351	„ 15,581	„ 16,601	„ 18,164	„ 10,404	„ 20,339	„ 10,573	„ 13,857
Twills and Drills	„ 45,997	„ 51,237	„ 1,01,580	„ 91,428	„ 98,529	„ 87,588	„ 82,305	„ 1,33,166	„ 64,355	„ 19,618
Total for 12 months ...	Pcs. 56,03,724	Pcs. 79,27,720	Pcs. 73,51,283	Pcs. 82,69,268	Pcs. 91,41,387	Pcs. 76,68,167	Pcs. 43,78,066	Pcs. 51,79,461	Pcs. 44,45,529	Pcs. 28,66,816
TURKEY RED AND SCARLET GOODS.										
24 in. × 28 yds. Cambrics	Pcs. 1,87,159	Pcs. 3,87,510	Pcs. 4,78,430	Pcs. 3,72,056	Pcs. 6,24,040	Pcs. 4,14,352	Pcs. 1,64,224	Pcs. 57,992	Pcs. 1,13,201	Pcs. 90,197
32 in. × 24 yds. do.	„ 693	„	„ 130	„ 310	„ 220	„	„ ...	„	„	„ .....
All widths and lengths, Shirtings	„ 3,38,123	„ 3,37,604	„ 4,89,333	„ 4,48,652	„ 7,57,059	„ 5,86,010	„ 1,61,039	„ 1,61,221	„ 2,45,209	„ 1,13,758
30 in. and over × 19/20 yds. Mulls	„ 13,590	„ 12,363	„ 14,433	„ 11,693	„ 13,044	„ 13,371	„ 7,886	„ 8,245	„ 6,478	„ 8,932
Do. do. Jacconets	„ 14,442	„ 6,429	„ 10,651	„ 9,301	„ 25,938	„ 24,587	„ 8,403	„	„ 2,861	„ 5,135
All widths and lengths, Twills and Dimities	„ 27,296	„ 33,226	„ 48,842	„ 28,522	„ 29,721	„ 51,494	„ 9,064	„ 8,390	„ 14,122	„ 4,921
30 in. and over × 19/20 yds. Mull Stripes	„ 824	„	„	„	„	„	„	„	„	„ .....
All widths and lengths, Prints and Chintz	„ 3,36,796	„ 4,32,766	„ 3,44,053	„ 3,28,862	„ 3,71,489	„ 4,48,979	„ 2,99,316	„ 1,97,708	„ 3,21,744	„ 2,85,452
30 in. & over × 20 yds. Printed Jacconets	„ 1,55,698	„ 2,36,244	„ 1,70,829	„ 2,27,472	„ 2,59,321	„ 1,98,835	„ 1,52,931	„ 1,88,382	„ 2,24 555	„ 1,45,172
Scarfs and Sarries	„ 12,19,359	„ 13,02,418	„ 16,73,138	„ 10,67,725	„ 11,10,706	„ 13,76,358	„ 8,06,987	„ 3,14,326	„ 3,91,547	„ 4,02,521
Bandanas or Handkerchiefs ...	„ 2,93,874	„ 5,04,628	„ 85,171	„ 2,14,732	„ 10,02,828	„ 4,57,644	„ 1,41,665	„ 4,85,191	„ 3,12,516	„ 2,32,510
Total for 12 months ...	Pcs. 26,17,854	Pcs. 32,53,188	Pcs. 33,15,010	Pcs. 27,09,325	Pcs. 41,94,366	Pcs. 35,71,630	Pcs. 17,51,515	Pcs. 14,21,455	Pcs. 16,32,233	Pcs. 12,88,598
WOOLLENS.										
Army Cloth	Yds. 1,54,939	Yds. 2,20,223	Yds. 1,96,411	Yds. 1,21,200	Yds. 1,74,470	Yds. 1,22,135	Yds. 40,111	Yds. 84,329	Yds. 82,504	Yds. 23,754
Spanish Stripes and Ladies' Cloth	„ 61,254	„ 1,73,796	„ 2,27,163	„ 81,180	„ 79,938	„ 21,939	„ 2,115	„	„ 5,629	„ ... ..
Flannels	„ 24,86,232	„ 36,95,683	„ 34,16,556	„ 25,66,104	„ 36,42,856	„ 16,95,415	„ 6,68,844	„ 21,75,520	„ 40,18,724	„ 16,77,673
Broad Cloth	„ 1,44,930	„ 1,78,824	„ 3,10,055	„ 2,43,206	„ 2,42,008	„ 97,776	„ 39,571	„ 25,196	„ 31,835	„ 16,088
Alpacca, Merino, Italian, &c.	„ 8,70,441	„ 13,49,265	„ 14,36,770	„ 12,66,683	„ 15,04,020	„ 8,93,965	„ 3,39,460	„ 5,62,178	„ 4,42,091	„ 2,88,430
Union Cloth	„ 31,800	„ 56,786	„ 35,919	„ 46,255	„ 37,980	„ 48,361	„ 26,912	„ 12,508	„ 9,257	„ 3,393
Cashmere and Coatings	„ 22,36,232	„ 32,54,888	„ 34,75,741	„ 30,00,523	„ 32,63,659	„ 16,70,139	„ 4,27,734	„ 6,35,440	„ 7,44,812	„ 7,05,826
All other Sorts	„ 22,93,171	„ 43,89,441	„ 30,47,783	„ 26,82,523	„ 48,68,593	„ 23,56,750	„ 6,64,587	„ 7,72,338	„ 10,91,732	„ 6,42,119
Total for 12 months ...	Yds. 82,78,999	Yds. 1,33,18,906	Yds. 1,21,46,198	Yds. 1,00,07,674	Yds. 1,38,13,524	Yds. 69,06,480	Yds. 22,09,334	Yds. 42,67,509	Yds. 64,26,584	Yds. 33,57,283

Description of Goods.	From 1st Jan. to 31st Dec. 1909.	From 1st Jan. to 31st Dec. 1910.	From 1st Jan. to 31st Dec. 1911.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.
FANCY GOODS.										
Dyed Shirtings and Umbrella Cloth	Pcs. 2,08,418	Pcs. 3,39,267	Pcs. 4,10,620	Pcs. 3,89,840	Pcs. 4,71,118	Pcs. 4,13,210	Pcs. 2,14,817	Pcs. 2,21,321	Pcs. 1,21,212	Pcs. 64,793
„ Madapollams and Cambrics	„ 1,82,178	„ 2,74,285	„ 1,50,463	„ 1,17,680	„ 1,42,434	„ 1,30,313	„ 35,279	„ 97,160	„ 26,867	„ 6,982
„ Jacconets	„ 4,338	„ 1,214	„ 100	„ 4,019	„	„	„	„	„	„ .....
Prints and Chintz, all Widths and Lengths	„ 14,05,572	„ 23,33,115	„ 22,25,644	„ 23,84,723	„ 31,41,482	„ 22,63,948	„ 11,24,456	„ 16,57,625	„ 15,99,604	„ 10,29,953
Printed Muslins and Jacconets, all Widths and Lengths	„ 2,99,500	„ 4,49,517	„ 4,21,085	„ 4,26,832	„ 5,60,907	„ 7,22,183	„ 2,75,052	„ 3,46,885	„ 3,73,445	„ 1,91,629
Lappets, White	„ 1,14,968	„ 1,69,806	„ 1,61,137	„ 1,49,658	„ 2,31,587	„ 1,48,162	„ 1,16,086	„ 1,01,175	„ 80,015	„ 30,336
„ Coloured	„ 23,386	„ 41,384	„ 41,795	„ 54,721	„ 34,899	„ 22,814	„ 17,417	„ 18,379	„ 5,021	„ 2,000
Lappet and Lace Scarfs	„ 41,705	„ 85,318	„ 33,038	„ 43,251	„ 19,894	„ 2,100	„ 5,078	„ 9,431	„ 7,290	„ 1,970
Dhoties, Grey	„ 25,58,366	„ 32,18,260	„ 35,64,636	„ 30,04,918	„ 31,54,075	„ 40,22,615	„ 14,49,753	„ 10,45,243	„ 7,06,845	„ 7,54,954
„ Bleached	„ 5,85,816	„ 9,00,001	„ 14,18,072	„ 13,65,839	„ 23,40,834	„ 29,68,588	„ 10,53,365	„ 10,76,404	„ 10,75,806	„ 7,87,009
Scarfs and Sarries, Grey	„ 53,123	„ 43,479	„ 35,983	„ 39,313	„ 49,120	„ 34,053	„ 34,927	„ 27,645	„ 24,613	„ 3,523
„ „ Bleached	„ 1,63,897	„ 2,71,052	„ 2,13,698	„ 88,042	„ 1,47,427	„ 1,76,291	„ 72,029	„ 1,03,680	„ 86,185	„ 43,265
„ „ Colored and Printed	„ 8,56,579	„ 14,16,544	„ 21,33,528	„ 20,36,402	„ 37,08,522	„ 32,13,889	„ 10,98,306	„ 12,99,904	„ 9,67,855	„ 5,33,114
Book Muslins and Lawns	„ 2,59,639	„ 4,56,425	„ 5,45,557	„ 5,57,036	„ 9,47,585	„ 5,58,352	„ 4,63,427	„ 5,33,649	„ 2,92,102	„ 1,86,659
Gauze, Plain, Figured, Striped and Checked	„ 2,11,270	„ 2,64,330	„ 3,55,409	„ 4,18,933	„ 2,97,126	„ 2,99,399	„ 1,60,454	„ 1,90,035	„ 3,66,173	„ 2,32,681
Doria and Mull Stripes	„ 4,01,032	„ 5,95,861	„ 6,79,491	„ 5,37,389	„ 6,43,800	„ 5,32,361	„ 2,86,727	„ 4,30,496	„ 2,66,010	„ 89,912
Cotton and Linen Ticks	„ 3,086	„ 2,778	„ 3,764	„ 5,641	„ 3,451	„ 2,259	„ 2,915	„ 2,403	„ 536	„ 834
Twills & Drills, and Denims, Cold.	„ 95,129	„ 1,24,436	„ 1,24,848	„ 1,24,684	„ 1,59,830	„ 1,22,773	„ 1,47,663	„ 2,08,029	„ 1,52,978	„ 86,363
Imitation Linen Dhoties and Sarries	„ 69,840	„ 64,536	„ 63,973	„ 61,648	„ 56,445	„ 68,259	„ 16,431	„ 23,324	„ 12,144	„ 11,182
Embd. Muslins, Jacconets, and Scarfs (White)	„ 2,42,350	„ 2,84,961	„ 2,56,957	„ 2,56,314	„ 2,47,642	„ 1,50,202	„ 1,63,835	„ 1,39,459	„ 55,293	„ 2,456
Nainsooks, Colored, 12 yds.	„ 2,869	„ 1,715	„ 1,712	„ 2,378	„ 238	„ 724	„ 1,387	„ 446	„ 12	„ .....
Trouserings and Washing Checks	„ 25,162	„ 33,805	„ 25,635	„ 39,423	„ 1,49,335	„ 1,14,422	„ 68,399	„ 48,029	„ 44,675	„ 15,362
Mercd.-Tussore Suitings	„ 34,931	„ 79,564	„ 1,08,045	„ 72,522	„ 1,52,594	„ 1,03,121	„ 61,564	„ 1,59,441	„ 1,40,745	„ 19,464
Harwards, Oxfords and Zephyrs	„ 34,942	„ 53,645	„ 55,957	„ 77,248	„ 2,03,003	„ 1,30,090	„ 74,989	„ 1,32,136	„ 68,584	„ 18,262
Satin	„ 87,945	„ 1,51,601	„ 1,89,915	„ 1,36,358	„ 1,81,314	„ 1,02,980	„ 69,778	„ 60,610	„ 52,927	„ 29,415
Coatings and Tweeds and Cotton and Art Silk Voile and Crape	„ 60,220	„ 1,04,362	„ 1,25,705	„ 1,36,400	„ 2,08,460	„ 1,10,194	„ 92,560	„ 1,82,294	„ 1,74,332	„ 96,649
Italians and Poplins	„ 32,950	„ 70,480	„ 81,631	„ 75,072	„ 1,10,848	„ 81,375	„ 68,073	„ 1,22,528	„ 1,05,847	„ 34,307
Dimities, Brocades and Brilliants	„ 1,33,601	„ 2,55,442	„ 2,48,800	„ 3,13,788	„ 5,41,739	„ 2,68,234	„ 1,34,774	„ 1,87,423	„ 1,09,573	„ 45,885
Velvets, Cotton	Not recorded.		§ 40,171	55,090	1,07,012	58,005	5,963	19,809	„ 20,231	„ 17,489
Grenadines, Cotton (Silk Flowered)			§ 27,440	34,834	35,863	26,052	34,557	49,595	„ 29,726	„ 4,702
Cotton and Artificial Silk Piece Goods			Not recorded						„ 18,085	„ 2,854
Total for 12 months	Pcs. 81,92,812	Pcs. 1,20,87,183	Pcs. 1,37,44,809	Pcs. 1,30,09,996	Pcs. 1,80,48,584	Pcs. 1,68,46,967	Pcs. 73,50,060	Pcs. 84,84,458	Pcs. 69,74,731	Pcs. 43,33,984
Flannels, Cotton Total for 12 months	yds. 19,55,928	yds. 37,01,768	yds. 44,52,550	yds. 52,57,561	yds. 55,15,183	yds. 14,86,624	yds. 7,13,520	yds. 14,11,137	yds. 19,67,545	yds. 4,52,210
Nets Do.	„ 11,31,729	„ 15,80,801	„ 16,44,734	„ 15,50,484	„ 18,24,690	„ 12,25,330	„ 17,89,302	„ 19,05,481	„ 22,45,886	„ 11,24,625
Handkerchiefs, White Do.	doz. 2,03,534	doz. 1,39,952	doz. 1,76,168	doz. 1,44,517	doz. 1,83,527	doz. 1,14,588	doz. 3,04,100	doz. 3,74,761	doz. 1,07,542	doz. 1,30,396
„ Printed Do.	„ 2,79,769	„ 6,14,151	„ 10,54,069	„ 8,17,033	„ 12,65,605	„ 7,33,763	„ 1,33,987	„ 2,51,744	„ 1,32,750	„ 90,759
Blankets, Cotton Do.	Pcs. 7,56,482	Pcs. 10,05,373	Pcs. 18,03,197	Pcs. 27,84,115	Pcs. 30,27,749	Pcs. 8,05,303	Pcs. 2,51,888	Pcs. 1,07,795	Pcs. 48,380	Pcs. 16,311

§ From 1st March.

† From 1st May.

Description of Goods.	From 1st Jan. to 31st Dec. 1909.	From 1st Jan. to 31st Dec. 1910.	From 1st Jan. to 31st Dec. 1911.	From 1st Jan. to 31st Dec. 1912.	From 1st Jan. to 31st Dec. 1913.	From 1st Jan. to 31st Dec. 1914.	From 1st Jan. to 31st Dec. 1915.	From 1st Jan. to 31st Dec. 1916.	From 1st Jan. to 31st Dec. 1917.	From 1st Jan. to 31st Dec. 1918.
YARNS.										
Grey Mule and Medio, 10/24's say 20's	lbs. 16,755	lbs. 23,251	lbs. 11,137	lbs. 2,43,656	lbs. 4,83,200	lbs. 1,17,765	lbs. 2,031	lbs. 600	lbs. 4,383	lbs. 150
" " 26/32's " 30's	" 5,45,643	" 2,16,947	" 5,35,577	" 4,62,408	" 9,02,512	" 26,84,144	" 11,82,396	" 1,31,582	" 48,915	" 54,081
" " 34/42's " 40's	" 26,58,981	" 10,39,071	" 19,90,918	" 21,14,438	" 26,30,806	" 21,83,698	" 24,29,053	" 14,39,944	" 4,03,315	" 2,83,134
" " 44/52's " 50's	" 11,73,587	" 6,15,374	" 10,41,126	" 11,88,675	" 11,70,464	" 10,97,391	" 9,07,738	" 8,42,809	" 2,23,576	" 1,45,737
" " 54/60's " 60's	" 12,92,282	" 5,88,575	" 5,71,639	" 6,30,657	" 7,10,537	" 5,73,247	" 4,12,512	" 3,01,245	" 1,50,490	" 96,561
" " above 60's	" 11,65,305	" 5,51,509	" 6,93,577	" 6,95,176	" 11,13,849	" 7,44,340	" 6,86,139	" 6,38,764	" 3,12,383	" 2,11,050
Grey Water and Mock, 16/24's say 20's	" 3,000	" 4,435	" 10,519	" 4,88,037	" 1,68,573	" 12,000	" 18,750	" 287	" 3,000	" .....
" " 26/32's " 30's	" 28,39,255	" 9,72,305	" 22,89,644	" 21,98,967	" 14,74,166	" 15,45,216	" 30,75,268	" 9,28,844	" 5,67,300	" 65,700
" " 40's	" 14,58,968	" 4,21,479	" 15,96,268	" 11,03,090	" 7,80,783	" 9,08,224	" 14,55,927	" 3,11,173	" 1,10,400	" 16,500
" " above 40's	" 65,790	" 9,000	" 79,575	" 1,00,482	" 1,02,696	" 1,14,919	" 1,59,877	" 32,405	"	" 2,000
Total for 12 months, Grey Yarns	lbs. 1,12,19,516	lbs. 44,40,946	lbs. 88,10,980	lbs. 92,25,586	lbs. 95,37,586	lbs. 99,80,944	lbs1,03,29,691	lbs. 46,27,653	lbs. 18,23,762	lbs. 8,74,913
Bleached	lbs. 15,46,638	lbs. 12,25,193	lbs. 16,13,446	lbs. 16,82,998	lbs. 17,27,873	lbs. 13,93,495	lbs. 14,53,836	lbs. 10,25,457	lbs. 4,48,131	lbs. 3,10,914
Turkey Red	lbs. 15,37,805	lbs. 8,94,671	lbs 11,07,091	lbs. 11,60,737	lbs. 14,50,348	lbs. 10,43,300	lbs. 13,96,434	lbs. 9,70,039	lbs. 9,60,463	lbs. 5,63,136
Orange and Yellow	" 7,67,408	" 3,84,650	" 6,75,273	" 8,09,200	" 5,18,683	" 7,71,490	" 6,13,893	" 7,04,171	" 65,200	" 31,540
Green	" 1,53,326	" 1,22,000	" 1,66,100	" 2,18,710	" 1,62,700	" 2,22,763	" 1,18,400	" 2,13,400	"	" 18,472
Other Colours	" *14,05,465	" *11,23,107	" *9,96,480	" *12,66,384	" *12,97,550	" *10,35,477	" *9,46,142	" * 7,17,504	" *4,43,419	" *1,56,872
Total for 12 months, Coloured Yarns	lbs. 38,64,004	lbs. 25,24,428	lbs. 29,44,944	lbs. 34,55,031	lbs. 34,29,281	lbs. 30,73,030	lbs. 30,74,869	lbs. 26,05,114	lbs. 14,69,082	lbs. 7,70,020
Total, all Yarns	lbs. 1,66,30,158	lbs. 81,90,567	lbs. 1,33,69,370	lbs. 1,43,63,615	lbs1,46,94,740	lbs. 1,44,47,469	lbs.1,48,58,396	lbs. 82,58,224	lbs. 37,40,975	lbs. 19,55,847
COAL AND COKE.										
Coal (from Europe and Australia). Private	Tons 2,74,963	Tons. 2,22,543	Tons 2,24,785	Tons 2,04,482	Tons 2,03,122	Tons 1,81,452	Tons 40,709	Tons 9,384	lbs. 9,551	Tons 1,230
" (" Japan) Do.	" 10	" 6,653	" 6,975	" 33,824	" 11,547	" 15,105	" 10,739	.....	" 191	613
" (" other Foreign Ports). Do.	" 34,324	" 15,161	" 18,362	" 1,48,001	" 1,75,687	" 1,22,030	" 47,783	" 14,120	" 12,371	" 35,788
" (" Bengal) Do.	" 5,25,076	" 6,50,368	" 6,23,237	" 6,31,670	" 4,70,298	" 4,17,495	" 1,77,695	" 1,444	.....	.....
Coke (" Europe) Do.	" 5,347	" 1,000	" 3,341	" 1,438	" 5,024	" 2,271	" 913	" 987	.....	.....
" (" Bengal) Do.	" 651	" 364	" 629	" 55	" 94	" 107	.....	.....	.....	.....
" (" Europe) By Railways.	" 1,709	" 471	" 1,840	.....	" 552	.....	.....	.....	.....	.....
Coal (" Europe and Australia) Do.	" 35,587	" 10,253	" 22,027	" 30,123	" 37,594	" 6,980	.....	.....	.....	.....
" (" other Foreign Ports) Do.	" 33,832	.....	.....	" 61,914	" 1,03,270	" 14,084	" 46,528	.....	.....	.....
" (" Bengal) Do.	" 1,56,470	" 2,00,724	" 1,80,852	" 1,54,086	" 1,60,551	" 2,16,316	" 52,966	.....	.....	.....

* This includes mercerised yarn.

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND NATIVE CRAFT.

From 1st January to 31st December 1918.

As per Export General Manifests.

TO	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total.		Twist.	
	Pckgs.	Yards.	Lbs.	Pckgs.	Yards.	Pckgs.	Yards.	Bales.	Lbs.
Bengal-Calcutta	4,360	77,76,045	21,28,480	2,290	40,87,400	6,650	1,18,63,445	3,691	14,66,300
Malabar and C. Coasts (Calicut, Cochin, &c.)	453	7,02,195	2,52,188	437	8,55,809	890	15,58,004	5,540	20,52,820
Kutch-Kathiawar (Anjar, Porebunder, &c.)	758	15,56,880	4,19,407	248	4,79,435	1,006	20,36,315	10,481	41,69,437
British Concan and Gujerat (Broach, Surat, Vengurla, &c.)	418	8,25,873	2,69,831	942	18,09,539	1,360	26,35,412	457	1,54,799
Foreign Concan (Borli, Rajpuri, &c.).	27	48,042	13,073	57	92,717	84	1,40,759	20	5,500
Goa (M. Goa), Daman and Diu ...	41	68,518	20,321	35	73,538	76	1,42,056	2,563	9,92,260
Sind (Karachi)	35,138	6,66,51,326	1,72,22,842	14,313	2,46,88,096	49,451	9,13,39,422	10,823	42,11,984
British Burmah (Rangoon, Moulmein, &c.)	3,297	58,33,845	17,09,292	9,185	1,96,15,885	12,482	2,54,49,730	10,601	34,81,616
Ceylon (Colombo)	607	10,33,734	3,01,309	596	9,01,591	1,203	19,35,325	525	1,68,964
China (Hongkong)	1	798	252	...	...	1	798	69,690	2,78,64,000
China (Shanghai)	...	...	.....	...	...	...	.....	38,908	1,55,63,200
China (Teintsin, Amoy)	...	...	.....	...	...	...	.....	...	.....
Japan (Yokohama, Kobe, Moji, &c)...	...	...	.....	...	...	...	.....	...	.....
Straits Settlements (Penang and Singapore.)	1,276	22,40,365	5,54,953	348	5,41,738	1,624	27,82,093	7,229	28,81,740
Persia (Bushire, Linga, &c.)	6,226	1,18,90,672	28,69,886	21,031	3,08,66,479	27,257	4,27,57,151	1,925	6,79,505
Arabia (Jeddah, Muscat, &c.) ...	1,353	26,28,874	7,72,339	3,983	91,98,213	5,336	1,18,27,087	908	3,35,210
Turkey in Asia (Busreh, Bagdad, Beyrout, &c.)...	4,241	77,84,110	18,87,302	4,336	82,27,806	8,577	1,60,11,916	876	3,48,600
Aden	16,476	1,87,05,909	48,27,819	2,408	46,07,857	18,884	2,33,13,766	9,008	33,02,320
Africa (Mauritius)	2,222	42,99,163	11,66,728	2,020	40,06,194	4,242	83,05,357	3	1,200
Do. (Zanzibar, Mombassa, &c.) ...	7,744	88,64,553	25,46,433	4,097	59,70,593	11,841	1,48,35,146	171	67,800
Do. (Mozambique, Ibo, &c.) ...	915	19,84,118	4,30,739	398	6,12,125	1,313	25,96,243	5	2,000
Do. (Beira)...	1,234	18,08,229	4,36,040	200	2,82,090	1,434	20,90,319	....	.....
Do. (Port Sudan)	3,259	31,73,605	7,97,211	444	7,75,120	3,703	39,48,725	65	25,500
Do. (Tripoli, Tunis, &c.)... ...	...	...	.....	...	...	...	.....	...	.....
Do. (Somaliland)	322	4,48,629	1,46,372	43	72,010	365	5,20,639	181	64,300
Do. (Natal)	1,147	18,26,858	4,29,611	3,076	66,51,750	4,223	84,78,608	...	.....
Do. (Madagascar)	120	2,21,660	73,035	70	1,08,469	190	3,30,129	...	.....
Do. (Egypt)	1,689	17,24,611	4,34,758	405	7,04,161	2,044	24,28,772	14,155	56,62,604
Do. (Abyssinia)	...	...	.....	...	...	...	.....	180	69,000
Sumatra and Borneo	...	...	.....	2	3,120	2	3,120	...	.....
Java (Batavia, Sourabaya, &c.) ...	34	34,068	7,828	4	2,930	38	36,998	1,596	5,84,300
Siam (Bangkok)	699	12,36,834	2,76,367	419	7,88,155	1,118	20,24,989	1,939	7,73,900
Philippine Islands (Maccassar, Manilla, &c.)	...	...	.....	...	...	...	.....	120	24,000
Europe	...	...	.....	...	...	...	.....	1,575	6,30,000
Australia	51	73,440	25,362	...	...	51	73,440	34	13,600
Laccadives and Maldives	8	16,000	4,000	1	1,188	9	17,188	...	.....
Socotra	5	4,830	2,230	36	39,300	41	44,130	6	2,200
Total Exports from 1st January to 31st December 1918	94,071	15,34,63,774	4,00,25,958	71,424	12,60,63,308	1,65,495	27,95,27,082	1,93,275	7,55,99,059
Exported same time 1917	1,11,845	17,69,34,869	4,61,19,953	86,909	14,82,90,803	1,98,754	32,52,25,672	3,73,187	14,71,67,250
Do. do. 1916	1,75,923	24,93,26,445	7,09,56,464	82,818	13,96,16,587	2,58,741	38,79,42,977	4,10,872	16,26,27,300
Do. do. 1915	1,08,956	19,99,68,079	5,83,50,926	61,045	10,30,38,333	1,70,001	30,30,06,412	4,71,895	18,65,85,698
Do. do. 1914	91,337	16,95,15,937	4,93,61,518	42,084	7,26,02,270	1,33,921	24,21,18,207	4,37,159	17,31,72,953
Do. do. 1913	97,005	17,72,39,570	5,05,27,978	55,071	9,24,67,657	1,52,076	26,97,07,227	5,18,230	20,52,07,962
Do. do. 1912	1,26,681	23,19,76,527	6,60,09,051	64,169	10,74,89,828	1,90,850	33,92,66,455	5,79,281	22,87,59,617
Do. do. 1911	1,22,601	22,44,38,698	6,35,24,949	54,000	8,94,11,376	1,76,601	31,38,50,074	4,03,214	15,85,82,640
Do. do. 1910	1,36,972	25,04,89,940	6,83,12,314	45,333	7,56,73,845	1,82,305	32,61,63,785	5,55,999	22,37,58,970
Do. do. 1909	1,41,920	25,29,92,500	7,00,93,139	39,326	6,67,51,717	1,81,246	31,97,44,217	6,36,329	25,24,60,745
Do. do. 1908	1,20,300	21,56,98,687	6,08,62,003	30,997	5,07,92,342	1,51,277	26,64,91,029	5,98,621	23,44,84,640
Do. do. 1907	1,23,957	22,2[illegible]06,983	6,06,17,174	31,486	5,16,05,269	1,55,453	27,39,12,252	6,08,980	24,10,85,723

EXPORTS OF ENGLISH AND FOREIGN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY.

BY STEAMERS, SHIPS, AND COUNTRY CRAFT.

From 1st *January to* 31st *December* 1918.

As per Export General Manifest.

TO	Piece-Goods.								Total.		Twist.	
	Grey.		White.		Colored and Printed.		Country Dyed.					
	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Yards.	Pckgs.	Lbs.
Bengal-Calcutta	40	1,60,000	...	...	87	2,33,076	...	...	127	3,93,076	7	2,800
Malabar and C. Coasts	684	13,39,820	397	9,18,087	370	7,66,581	2	6,080	1,453	30,30,518	377	1,26,370
Kutch and Kathiawar (Anjar, Porebunder, &c.)	1,718	33,34,314	294	7,14,605	801	22,10,847	...	...	2,813	62,59,766	15	5,500
British Concan and Gujarat (Broach, Surat, Vengurla, &c.)	416	9,52,004	146	3,34,865	59	1,73,793	...	...	621	14,60,662	119	37,425
Foreign Concan (Borli, Rajpuri, &c.)	6	7,726	1	200	1	100	...	...	8	8,026	1	400
Goa (M. Goa), Daman and Diu ...	466	11,44,540	176	3,95,761	78	1,56,956	52	20,800	772	17,18,057	389	1,31,300
Sind (Karachi)	6,605	1,22,34,493	1,543	37,01,994	2,456	52,76,683	...	...	10,604	2,12,13,170	293	66,860
British Burmah (Rangoon, Moulmein, &c.)	154	2,20,786	285	7,73,719	1,648	33,19,940	2	6,000	2,089	43,20,445	68	20,775
Ceylon (Colombo)	452	3,54,986	83	1,68,816	281	4,87,534	1	2,200	817	10,13,536	30	9,200
China (Hongkong)	...	...	11	18,655	37	31,676	...	...	48	50,331	...	...
Do. (Shanghai)	...	...	...	...	4	2,810	...	...	4	2,810	419	1,67,600
Do. (Tientsin)...	...	...	1	467	6	5,780	...	...	7	6,247	...	...
Japan (Yokohama, Kobe, Moji, &c.)	27	36,000	...	...	...	...	...	...	27	36,000	50	20,000
Straits Settlements (Penang and Singapore).	44	48,734	37	57,476	98	1,69,163	14	43,927	193	3,19,300	...	...
Persia (Bushire, Linga, &c.) ...	440	4,95,884	1,580	38,63,886	9,051	122,63,005	1,419	25,24,065	12,490	1,91,46,840	236	67,100
Arabia (Jeddah, Muscat, &c.) ...	7,924	85,40,866	942	27,79,481	1,168	28,28,270	1,234	34,14,570	11,268	1,75,63,187	121	46,600
Turkey in Asia (Busreh, Bagdad, Beyrout, &c.)	733	7,33,245	1,147	47,54,398	1,922	47,04,529	50	81,360	3,852	1,02,73,442	10	3,625
Mekran and Sonmiani	10	9,000	...	...	...	...	1	840	11	9,840	...	...
Aden	32,536	2 94,93,055	1,254	32,06,477	430	9,20,467	112	2,37,360	34,332	3,38,57,359	1,270	4,76,340
Africa (Mauritius)	579	6,57,170	162	3,35,781	367	6,68,728	15	27,670	1,123	16,89,349	...	...
Do. (Zanzibar,Mombassa,&c.)	3,098	31,43,336	361	6,46,200	717	13,23,298	915	15,46,616	5,091	66,59,450	2	700
Do. (Mozambique, Ibo, &c.)	11	19,050	32	60,384	27	54,775	13	17,865	83	1,52,074	...	...
Do. (Beira)	25	25,100	27	44,773	33	24,200	12	9,400	97	1,03,473	...	...
Do. (Port-Sudan)	1,910	16,97,600	15	25,800	3	5,550	...	...	1,928	17,28,950	...	...
Do. (Tripoli, Tunis, &c.) ..	...	...	...	...	...	...	...	...	...	.....	...	...
Do. Somali Land	1,441	12,49,600	4	9,600	...	...	10	28,500	1,454	12,87,700	80	31,000
Do. Natal	693	5,96,862	93	1,93,109	200	2,53,616	...	...	986	10,43,587	...	...
Do. Madagascar	150	96,876	18	33,524	51	1,54,899	...	...	219	2,85,299	...	...
Do. (Egypt)	4,138	37,21,500	21	38,450	3	3,376	12	21,900	4,174	37,85,226	200	80,000
Sumatra and Borneo	...	...	...	...	4	2,625	...	...	4	2,625	...	...
Java (Batavia, Sourobaya, &c.)...	...	...	3	2,520	19	15,357	...	...	22	17,877	...	...
Siam (Bangkok)	17	24,860	8	12,320	...	...	...	...	25	37,180	...	...
Europe	...	...	...	...	8	22,485	...	...	8	22,485	...	...
Laccadives and Maldives ...	...	...	2	3,861	4	6,895	2	2,000	8	12,756	...	...
Socotra	21	21,595	1	400	1	2,880	79	1,04,430	102	1,29,305	1	400
Total Exports from 1st January to 31st December 1918.	64,337	7,03,59,002	8,644	2,80,95,519	19,934	3,60,89,844	3,945	80,95,583	96,860	13,76,39,948	3,548	12,93,395
Exported same time 1917 ...	16,338	2,82,59,190	10,418	2,59,55,594	21,527	4,21,98,267	7,413	1,36,85,587	55,696	11,00,93,638	3,281	9,12,619
Do. do. 1916 ...	25,760	4,16,83,336	12,217	2,73,98,995	20,555	4,08,29,296	12,720	2,28,87,406	71,252	13,27,99,033	5,891	16,76,876
Do. do. 1915 ...	11,754	2,40,92,000	10,905	2,43,68,466	20,863	4,39,20,266	6,850	1,30,89,431	50,372	10,54,70,163	4,616	14,14,995
Do. do. 1914 ...	17,068	3,39,61,113	12,182	2,74,59,214	15,196	3,27,42,440	9,032	1,76,50,154	53,478	11,18,12,921	3,312	10,26,675
Do. do. 1913 ...	20,276	4,07,21,654	16,768	3,96,37,303	19,995	4,65,80,580	14,197	2,57,70,281	71,236	15,27,09,818	4,414	13,39,188
Do. do. 1912 ...	19,907	3,99,53,234	10,737	4,61,94,153	19,758	4,39,01,599	15,893	3,37,53,974	75,295	16,38,02,960	4,845	15,04,859
Do. do. 1911 ...	20,122	4,17,36,487	21,644	5,10,33,980	18,961	4,31,65,278	17,135	3,60,04,146	77,862	17,19,39,890	4,078	12,98,489
Do. do. 1910 ...	22,153	4,29,95,012	28,703	5,65,97,072	16,463	3,92,11,866	17,098	3,33,24,917	79,417	17,26,28,867	5,466	16,48,049
Do. do. 1909 ...	22,740	4,32,75,539	17,465	4,18,89,802	14,640	3,27,41,944	14,504	2,43,52,036	69,349	14,22,58,821	4,642	13,93,769
Do. do. 1908 ...	22,186	4,60,77,680	16,750	4,16,87,726	13,024	3,11,80,035	14,130	2,54,89,378	66,000	14,44,34,819	2,960	8,99,160
Do. do. 1907 ...	23,805	4,86,30,298	20,636	5,30,49,060	15,513	3,80,53,650	16,905	2,92,34,211	76,859	16,89,67,219	4,688	14,04,700

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY BY RAIL.

From 1st January to 31st December 1918.

G. I. P. AND CONNECTED RAILWAYS.

TO	Indian Piece-Goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
GREAT INDIAN PENINSULA RAILWAY.				
BOMBAY TO NASIK, EXCLUDING NASIK	67	...	40	
NASIK	283	...	194	
NASIK TO MANMAD	226	...	8-4	
MANMAD TO BHUSAVAL	654	...	1,102	
BHUSAVAL TO AKOLA, EXCLUDING AKOLA AND KHAMGAON	293	3	73	
AKOLA	886	..	45	
AKOLA TO BADNERA	67	...	5	
BADNERA TO WARDHA, EXCLUDING WARDHA	250	1	...	
WARDHA	244	5	..	
WARDHA TO ITWARI BAZAR, EXCLUDING NAGPUR ...	74	...	1,566	
NAGPUR	728	17	397	
BHUSAVAL TO KHANDWA, EXCLUDING KHANDWA ...	289	1	236	
KHANDWA	236	5	53	
KHANDWA TO ITARSI	639	10	207	
ITARSI TO NAGPUR	75	...	66	
ITARSI TO GADARVADA	221	...	90	
GADARVADA TO JUBBULPORE, EXCLUDING JUBBULPORE	779	...	113	
JUBBULPORE	686	9	47	
G. I. P. RAILWAY—BRANCH LINES.				
DHOND-MANMAD RAILWAY.				
MANMAD TO DHOND, EXCLUDING AHMEDNAGAR... ...	459	4	227	
AHMEDNAGAR	83	...	293	
CHALISGAON-DHULIA LINE	109	...	105	
JALGAON—AMALNER do.	257	...	314	
JALAMB TO KHADGAON	184	...	31	
BADNERA TO AMRAOTI	488	7	13	
WARDHA COAL RAILWAY.				
WARDHA TO BALLARSHAH, EXCLUDING WARORA ...	123	...	32	
WARORA	55	...	...	
MOHPANI VIA GADARVADA	...	...	...	
INDIAN MIDLAND RAILWAY via ITARSI.				
ITARSI TO BHOPAL INCLUSIVE	144	1	37	
BHOPAL TO UJJAIN SECTION AND VIA	121	3	53	
BHOPAL TO BINA...	154	2	12	
BINA TO KATNI AND VIA	1,376	18	107	
BINA TO BARAN AND VIA	192	...	120	
BINA TO JHANSI	67	...	211	
JHANSI TO CAWNPORE, EXCLUDING CAWNPORE	34	1	29	
CAWNPORE AND VIA	7,641	57	2,381	
STATIONS BETWEEN JHANSI AND MANIKPUR AND VIA...	3,957	3	1,552	
CAWNPORE BANDA SECTION	...	...	...	
JHANSI TO GWALIOR, EXCLUDING GWALIOR	2	...	5	
GWALIOR AND VIA GWALIOR	189	...	84	
GWALIOR TO AGRA, EXCLUDING AGRA	7	1	7	
AGRA AND VIA	954	...	661	
STATIONS BETWEEN AGRA AND ALIGARH	12	...	228	
ALIGARH	4	...	56	
VIA ALIGARH, OUDH AND ROHILKHAND RAILWAY ...	1	...	30	
STATIONS BETWEEN AGRA AND DELHI	3,580	57	396	
ALIGARH TO SAHARANPUR VIA GHAZIABAD AND CHANDOUSI	2	...	...	
GHAZIABAD TO MORADABAD	122	...	85	
DELHI	...	...	...	
DELHI-KALKA RAILWAY	5	...	4	
STATIONS BETWEEN SAHARANPUR AND LAHORE, EXCLUDING AMRITSAR AND LAHORE	...	...	...	
AMRITSAR	...	...	...	
LAHORE	...	...	...	
STATIONS BEYOND LAHORE	18	...	7	
STATIONS ON SOUTHERN PUNJAB RAILWAY AND VIA ...	...	...	...	
STATIONS ON DHOLPUR-BARI RAILWAY	...	...	1	
Carried forward ...	27,037	205	12,110	

G. I. P. AND CONNECTED RAILWAYS—*continued.*

TO	Indian Piece-Goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
Brought forward	27,037	205	12,110	
EAST INDIAN RAILWAY via JUBBULPORE.				
JUBBULPORE TO KATNI	57	4	9	
KATNI TO MANIKPUR	218	1	.....	
MANIKPUR TO ALLAHABAD...	14	.....	.....	
STATIONS EAST OF ALLAHABAD, EXCLUDING CALCUTTA ...	140	.....	1	
CALCUTTA	.....	.....	.....	
STATIONS BETWEEN CAWNPORE AND ALLAHABAD	.....	.....	.....	
ALLAHABAD	1,074	.....	.....	
STATIONS BETWEEN CAWNPORE AND LUCKNOW	.....	.....	.....	
LUCKNOW	.....	.....	.....	
STATIONS BEYOND LUCKNOW	.....	.....	.....	
STATIONS BETWEEN CAWNPORE AND AGRA	.....	.....	.....	
STATIONS BETWEEN AGRA AND HATHRAS	.....	.....	.....	
HATHRAS	.....	.....	.....	
STATIONS BETWEEN HATHRAS AND CAWNPORE-ACHNERA RAILWAY	.....	.....	.....	
STATIONS BETWEEN HATHRAS AND MUTTRA	.....	.....	.....	
MUTTRA	.....	.....	.....	
STATIONS BETWEEN HATHRAS AND DELHI...	.....	.....	.....	
DELHI	.....	.....	.....	
DELHI TO BHATINDA	.....	.....	.....	
BHATINDA TO LAHORE AND BEYOND	.....	.....	.....	
STATIONS ON CENTRAL PROVINCES RAILWAY via MURTAJAPUR	749	1	179	
PULGAON-ARVI RAILWAY	17	.....	.....	
PACHORA-JAMNER RAILWAY	20	.....	.....	
BENGAL-NAGPUR RAILWAY via NAGPUR.				
NAGPUR TO RAIPUR, EXCLUDING RAIPUR	469	6	91	
RAIPUR	372	.....	676	
RAIPUR TO BILASPUR...	126	1	77	
STATIONS EAST OF BILASPUR (EXCLUDING ARMENIAN GHAT, HOWRAH AND CALCUTTA)...	4,329	141	6,264	
HOWRAH AND CALCUTTA	110	1	43	
ARMENIAN GHAT...	19,112	1,966	7,048	
BILASPUR TO KATNI, EXCLUDING KATNI	481	.....	594	
KATNI AND VIA	.....	.....	.....	
STATIONS ON BENGAL-NAGPUR RAILWAY VIA JUBBULPORE ...	221	.....	88	
Do. do. do. VIA ITWARI BAZAR ...	169	2	27	
HYDERABAD-GODAVARY VALLEY RY.				
MANMAD TO SECUNDERABAD AND VIA, EXCLUDING AURANGABAD AND JALNA	1,057	.....	1,337	
AURANGABAD	97	.....	1	
JALNA	195	.....	75	
STATIONS ON RAJPUTANA-MALWA RAILWAY via KHANDWA	197	14	114	
STATIONS ON TAPTI-VALLEY RAILWAY via AMALNER ...	.....	.....	.....	
SOUTHERN SECTION.				
GREAT INDIAN PENINSULA RAILWAY.				
STATIONS BETWEEN KALYAN AND POONA	406	1	35	
POONA	1,165	4	682	
POONA TO DHOND	16	.....	.....	
STATIONS BETWEEN DHOND AND KURDUWADI	40	.....	59	
KURDUWADI...	13	.....	.....	
KURDUWADI TO HOTGI, EXCLUDING SHOLAPUR	6	.....	8	
SHOLAPUR	504	1	639	
HOTGI TO WADI	60	.....	155	
WADI TO RAICHUR	75	.....	281	
STATIONS ON DHOND BARAMATI RAILWAY VIA DHOND... ...	33	.....	14	
STATIONS ON BARSI LIGHT RAILWAY	293	2	76	
STATIONS ON MATHERAN STEAM LIGHT TRAMWAY via NERAL	.....	.....	.....	
Carried forward ...	58,872	2,350	30,683	

G. I. P. AND CONNECTED RAILWAYS—*continued.*

TO	Indian Piece-Goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
Brought forward ...	58,872	2,350	30,683	
NIZAM'S RAILWAY.				
WADI TO BEGAMPAT	2	.....	100	
HYDERABAD	7	.....	.....	
SECUNDERABAD	77	11	112	
SECUNDERABAD TO WARANGAL	23	.....	64	
STATIONS BETWEEN WARANGAL AND BEZWADA	53	.....	352	
BEZWADA AND *via*	.....	.....	126	
VIA SECUNDERABAD (H. G. V. RY.)	.....	.....	.....	
MADRAS AND SOUTHERN MAHRATTA RAILWAY.				
RAICHUR TO GUNTAKAL	82	.....	350	
STATIONS BETWEEN GUNTAKAL AND MADRAS	849	11	1,342	
MADRAS	4,277	40	5,563	
STATIONS EAST OF BANGALORE, EXCLUDING BANGALORE	98	1	1,135	
HOTGI TO BIJAPUR	152	2	175	
BIJAPUR TO BAGALKOT	151	.....	226	
BAGALKOT TO GADAG	78	.....	666	
POONA TO MIRAJ	363	1	354	
MIRAJ TO KOLHAPUR	156	.....	168	
STATIONS BETWEEN MIRAJ AND BELGAUM	46	.....	548	
BELGAUM	175	.....	228	
BELGAUM TO LONDA	1	.....	5	
LONDA TO MARMAGOA	.....	.....	.....	
STATIONS BETWEEN LONDA AND HUBLI	11	.....	.....	
HUBLI	281	.....	421	
HUBLI TO BIRUR	542	.....	191	
BIRUR TO SHIMOGA	46	.....	.....	
STATIONS BETWEEN BIRUR AND BANGALORE	21	.....	5	
BANGALORE	400	.....	141	
BANGALORE TO NANJANGUD	1	.....	.....	
STATIONS BETWEEN HUBLI AND GADAG	1	.....	.....	
GADAG	227	.....	105	
GADAG TO BELLARY	30	.....	36	
BELLARY	532	.....	1,713	
BELLARY TO GUNTAKAL	.....	.....	.....	
GUNTAKAL TO BEZVADA AND BEYOND	291	86	883	
GUNTAKAL TO DHARMAVARAM	18	.....	14	
DHARMAVARAM TO BANGALORE	136	.....	243	
STATIONS SOUTH-EAST OF DHARMAVARAM	13	.....	24	
TOTAL EXPORTS BY G. I. P. & CONNECTED RYS. IN 1918 ...	68,007	2,502	45,973	
Do. do. do. 1917 ...	26,370	390	19,223	
Do. do. do. 1916 ...	25,663	448	19,479	
Do. do. do. 1915 ...	19,322	644	15,672	
Do. do. do. 1914 ...	12,033	231	7,059	
Do. do. do 1913 ...	4,512	435	1,226	
Do. do. do. 1912 ...	4,841	383	1,820	
Do. do. do. 1911 ...	6,253	266	2,724	
Do. do. do. 1910 ...	8,377	264	2,924	
Do. do. do. 1909 ...	8,251	2,976	1,723	

Bombay, Baroda & Central India Railway

(INCLUDING RAJPUTANA-MALWA RAILWAY).

TO	Indian Piece-Goods.		Indian Twist.	REMARKS.
	Bales.	Boxes.	Bales.	
BROAD-GAUGE SYSTEM.				
BOMBAY TO SURAT, EXCLUDING SURAT	44	...	903	
SURAT	14	1	1,509	
SURAT TO BROACH, EXCLUDING BROACH	1	...	102	
BROACH	6	...	209	
STATIONS ON THE BROACH JAMBUSAR RAILWAY	...	...	1	
BROACH TO BARODA, EXCLUDING BARODA	3	...	2	
BARODA	14	...	271	
BARODA TO ANAND, EXCLUDING ANAND	...	...	62	
ANAND	...	...	39	
ANAND TO GODHRA, EXCLUDING GODHRA	5	...	6	
BARODA TO GODHRA, EXCLUDING BARODA AND GODHRA	...	...	...	
GODHRA	...	...	2	
ANAND TO AHMEDABAD, EXCLUDING AHMEDABAD	11	...	758	
AHMEDABAD	10	...	9,733	
AHMEDABAD TO KHARAGHODA	3	...	74	
GODHRA TO RUTLAM	...	...	631	
RUTLAM TO UJJAIN	1	...	84	
NAGDA TO MUTTRA JUNCTION	2	...	691	
AGRA	...	...	180	
VIA KANKRAKHARI	35	...	282	
„ KOSAMBA	2	...	8	
„ ANKLESVAR	5	...	12	
„ BROACH	...	...	...	
„ MIYAGAM AND VISHVAMITRI	58	...	564	
„ CHAMPANER	...	...	...	
„ GODHRA	...	...	7	
„ NADIAD	10	2	1	
„ ANAND	1	...	1,528	
„ AHMEDABAD	3	...	79	
„ SABARMATI (A. D. RY.)	...	...	...	
„ UJJAIN (G. I. P. RY.)	1,428	...	1,880	
„ KOTAH	1	...	86	
„ SIWAI MADHOPUR	...	...	1	
„ AGRA	1	...	118	
„ BILIMORA	1	...	10	
„ MUTTRA (EXCLUDING DELHI SADAR AND *VIA* DELHI JUNCTION)	2,103	...	3,782	
„ MUTTRA TO DELHI SADAR STATION	2,148	...	2,237	
„ „ TO *VIA* DELHI	...	...	...	
Carried forward	5,910	3	25,852	

	TO	Indian Piece-Goods. Bales.	Indian Piece-Goods. Boxes.	Indian Twist. Bales.	Remarks.
	Brought forward ...	5,910	3	25,852	
	METRE-GAUGE SYSTEM.				
VIA RUTLAM.	RUTLAM TO KHANDWA	146	...	516	
	RUTLAM TO CHITORGARH	77	...	651	
	VIA CHITORGARH	251	...	235	
	CHITORGARH TO HATUNDI	49	3	160	
VIA NAGDA & UJJAIN.	RUTLAM TO KHANDWA	...	...	...	
	„ „ CHITORGARH	...	...	...	
	Via CHITORGARH	...	...	...	
	CHITORGARH TO HATUNDI	...	...	...	
VIA SABARMATI.	AJMER	...	...	4	
	AHMEDABAD TO MARWAR RY. JUNCTION	...	...	774	
	MARWAR RY. JUNCTION TO AJMER...	1	...	252	
	AJMER TO PHULERA	...	...	10	
	PHULERA TO KUCHAMAN ROAD	...	...	55	
	REWARI-PHULERA CHORD LINE	...	...	94	
	PHULERA TO JEYPUR	...	...	6	
	JEYPUR TO BANDIKUI	...	...	192	
	BANDIKUI TO ACHNERA	...	...	19	
	ACHNERA TO AGRA, EXCLUDING AGRA	...	...	...	
	AGRA *VIA* BAYANA...	...	...	...	
	ACHNERA TO CAWNPORE	...	...	...	
	BANDIKUI TO DELHI, EXCLUDING DELHI	...	...	873	
	DELHI	465	8	10	
	REWARI TO FAZILKA AND BEYOND	5,432	...	4,436	
	VIA KALOL	1	...	131	
	„ MEHSANA	8	...	2,049	
	„ PALANPUR	...	...	...	
	„ MARWAR RAILWAY JUNCTION...	...	...	2,171	
	„ KUCHAMAN ROAD	...	...	27	
	„ SANGANER	...	...	...	
	„ BHARATPUR	...	...	...	
	„ JAIPUR WEST	2	...	...	
	„ AGRA EAST BANK	...	...	...	
	„ IDGAH AGRA	...	...	...	
	„ MUTTRA	...	...	...	
	„ HATHRAS...	...	...	...	
	„ KASGANJ	...	...	...	
VIA BHARATPUR.	ACHNERA TO CAWNPORE	292	...	3,215	
	BANDIKUI TO ACHNERA	...	...	...	
	VIA HATHRAS	5	...	133	
	„ KASGANJ	62	...	950	
	„ CAWNPORE	...	...	...	
VIRAMGAM TO WADHWAN		...	...	19	
VIA WADHWAN (B. S. and MORVI RY.)		279	7	1,054	
	TOTAL EXPORTS BY B. B. & C. I. RY. IN 1918.	1,2980	21	43,888	
	Do. do. 1917.	8,006	137	30,818	
	Do. do. 1916.	4,924	104	20,418	
	Do. do. 1915.	3,856	181	29,720	
	Do. do. 1914.	5,812	451	24,044	
	Do. do. 1913.	6,447	558	15,352	
	Do. do. 1912.	9,482	952	14,023	
	Do. do. 1911.	*10,814	*642	*14,413	
	Do. do. 1910.	12,181	1,377	16,400	
	Do. do. 1909.	13,474	1,568	16,768	

* Revised.

SUMMARY OF EXPORTS BY ALL RAILWAYS.

TO	Indian Piece-Goods.		Indian Twist.	Remarks.
	Bales.	Boxes.	Bales.	
G. I. P. AND CONNECTED RAILWAYS	68,007	2,502	45,973	
B. B. & C. I. RAILWAY (INCLUDING RAJPUTANA-MALWA RAILWAY).	12,980	21	43,888	
TOTAL EXPORTS, 1918 ...	80,987	2,523	89,861	
Do. do. 1917 ...	34,376	527	50,041	
Do. do. 1916 ...	30,587	552	39,897	
Do. do. 1915 ...	23,178	825	45,392	
Do. do. 1914 ...	17,845	682	31,103	
Do. do. 1913 ...	10,979	993	16,578	
Do. do. 1912 ...	14,323	1,335	15,843	
Do. do. 1911 ...	*17,067	*908	*17,137	
Do. do. 1910 ...	20,558	1,641	19,324	
Do. do. 1909 ...	21,725	4,544	18,491	

* Revised.

ANNUAL PROGRESS OF RAILWAYS IN INDIA SINCE THEIR COMMENCEMENT.

Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.	Year.	Total Mileage.
1853	20	1869	4,255	1885	12,283	1901	25,363
1854	71	1870	4,771	1886	12,892	1902	25,931
1855	169	1871	5,074	1887	14,103	1903	26,956
1856	272	1872	5,369	1888	14,576	1904	27,565
1857	287	1873	5,697	1889	15,887	1905	28,295
1858	427	1874	6,226	1890	16,401	1906	29,097
1859	625	1875	6,541	1891	17,308	1907	30,010
1860	838	1876	6,860	1892	17,815	1908	30,576
1861	1,587	1877	7,320	1893	18,504	1909	31,499
1862	2,333	1878	8,217	1894	18,900	1910	32,099
1863	2,507	1879	8,494	1895	19,547	1911	32,839
1864	2,958	1880	9,162	1896	20,254	1912	33,484
1865	3,363	1881	9,890	1897	21,115	1913	34,656
1866	3,563	1882	10,149	1898	22,040	* 1913-14	34,656
1867	3,929	1883	10,458	1899	23,523	* 1914-15	35,285
1868	4,008	1884	11,631	1900	24,752	* 1915-16	35,833
						* 1916-17	36,286
						* 1917-18	36,333

* Official year ending 31st March.

Statement showing the Exports of Indian Manufactured Piece-Goods and Yarns by Sea and Rail from Bombay during the years 1909 *to* 1918.

Year.	Piece-Goods		Total (Piece-Goods.)	Yarns				Total. (Yarns.)		Remarks.
	By Sea.	By Rail.		By Sea.		By Rail.				
	Packages.	Packages.	Packages.	Packages.	lbs.	Packages.	lbs.	Packages.	lbs.	
1909	1,81,246	26,269	2,07,515	6,36,329	25,24,60,745	18,491	77,20,704	6,54,820	26,01,81,449	
1910	1,82,305	22,199	2,04,504	5,65,999	22,37,58,970	19,324	76,41,536	5,85,323	23,14,00,506	
1911	1,76,601	17,975	1,94,576	4,03,214	15,85,82,640	17,137	75,70,779	4,20,351	16,61,53,419	
1912	1,90,850	15,658	2,06,508	5,79,281	22,87,59,617	15,843	53,60,256	5,95,124	23,41,19,873	
1913	1,52,076	11,972	1,64,048	5,18,230	20,52,07,962	16,578	60,04,425	5,34,808	21,12,12,387	
1914	1,33,931	18,527	1,52,448	4,37,159	17,31,72,953	31,103	1,23,82,683	4,68,262	18,55,55,636	
1915	1,70,001	24,003	1,94,004	4,71,895	18,65,85,698	45,392	1,76,76,781	5,17,287	20,42,62,479	
1916	2,58,741	31,139	2,89,880	4,10,872	16,26,27,300	39,897	1,51,38,432	4,50,769	17,77,65,732	
1917	1,98,754	34,903	2,33,657	3,73,187	14,71,67,250	50,041	1,92,81,504	4,23,228	16,64,48,754	
1918	1,65,495	83,510	2,49,005	1,93,275	7,55,99,059	89,861	3,48,46,025	2,83,136	11,04,45,084	

Statement showing the arrivals of Cotton into Bombay by Sea and Rail during the years 1909 *to* 1918.

By	1909.	1910.	1911.	1912.	1913.	1914.	1915.	1916.	1917.	1918.
	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
Steamers and Country Craft	14,12,960	16,57,925	16,40,586	20,30,983	19,69,363	17,73,926	15,72,322	12,44,544	19,85,707	19,51,999
B. B. & C. I. Railway	21,42,445	27,76,925	21,07,749	19,91,482	34,83,305	35,53,077	30,28,746	26,35,251	31,06,575	27,91,572
G. I. P. Railway	56,23,478	55,74,754	43,00,247	*51,91,383	*54,48,841	54,82,935	67,76,326	60,95,915	39,49,424	32,18,264
B. P. T. Ry. (*via* G. I. P.)	.....	.....	.....	.....	.....	.....	1,79,109	6,18,768	3,52,096	2,40,471
Do. (*via* B. B. & C. I. Ry.)	.....	.....	.....	.....	.....	.....	11,571	1,36,615	2,90,227	79,324
Total Cwts...	91,78,883	1,00,09,604	80,48,582	92,13,798	1,09,01,509	1,08,09,938	1,15,68,074	1,07,31,093	96,84,029	82,81,630
Total F.-P. Bales of 3½ Cwts. each...	26,22,538	28,59,887	22,99,595	*26,32,514	*31,14,717	30,88,554	33,05,164	30,66,027	27,66,866	23,66,180

Statement showing the Exports of Cotton to Europe, China, Japan, Calcutta, &c., from Bombay during the years 1909 *to* 1918.

To	1909.	1910.	1911.	1912.	1913.	1914.	1915.	1916.	1917.	1918.
	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.	F. P. Bales.
Europe	6,72,247	11,53,233	7,76,417	4,36,208	7,36,262	11,13,016	4,03,322	2,93,876	3,58,378	1,90,529
China	66,320	80,493	13,331	38,850	53,187	32,676	93,735	1,07,453	39,226	18,494
Japan	6,82,101	8,04,554	6,10,704	7,81,294	10,83,194	12,44,812	15,69,144	15,42,589	14,15,278	7,48,154
America	2,265	797	450	200	100	25	250	.....	.....	.....
Calcutta and other Ports	29,516	32,682	38,266	20,226	31,166	19,310	13,572	12,798	2,254	7,797
Total Bales ...	14,52,449	20,71,759	14,39,168	12,76,778	19,03,909	24,09,839	20,80,023	19,56,716	18,15,136	9,64,974

* Corrected.

EXPORTS OF INDIAN MANUFACTURED PIECE-GOODS AND YARNS FROM BOMBAY PORT ONLY.

(*From Official Returns.*) 1917-1918. (*Year ending 31st March* 1918.)

EXPORTED TO	LENGTH AND WEIGHT.							VALUE.					
	Piece-Goods.		Yarns.	Percentage of		Total Weight.		Lakhs of Rupees.		Percentage of		Total Value in Lakhs of Rupees.	Per cent-age.
	Millions of [0000's omitted.]			Goods.	Yarns	Millions of lbs. [0000's omitted.]	Per-cent-age.	(000's omitted.)		Goods.	Yarns.		
	Yards.	lbs.	lbs.	%	%		%	Goods.	Yarns.	%	%	[000's omitted.]	%
Foreign Ports	159·47	*39·87	117·46	37·85	73·38	157·33	59·28	† 422·33	7,23·26	37·21	68·29	‡ 11,45·59	52·21
Indian Ports	131·16	*40·29	15·59	38·24	9·74	55·88	21·05	(a) 4,27·68	1,12·74	37·68	10·65	(b) 5,40·42	24·63
Interior by Rail	100·76	25·19	27·02	23·91	16·88	52·21	19·67	§ 2,84·96	§ 2,23·04	25·11	21·06	§ 5,08·00	23·16
Total Indian...	261·92	65·48	42·61	62·15	26·62	108·09	40·72	7,12·64	3,35·78	62·79	31·71	10,48·42	47·79
GRAND TOTAL...	421·39	105·35	160·07	100·00	100·00	265·42	100·00	11,34·97	10,59·04	100·00	100·00	21,94·01	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa.*
† Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c., &c.) Rs. 440·92 lakhs. or
‡ Inclusive of Yarns Rs. 1,164·18 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to " Other Provinces " from Bombay Port.
(*a*) Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c., &c.) Rs. 4,35·90 lakhs. or
(*b*) Inclusive of Yarns Rs. 5,48·65 lakhs.

1916-1917.

Foreign Ports	233·40	*58·35	165·87	47·24	82·77	224·22	69·22	† 4,25·48	7,77·65	44·54	81·88	‡ 12,03·13	63·16
Indian Ports	171·34	*42·84	16·16	34·68	8·06	59·00	18·21	(a) 3,64·45	81·37	38·15	8·57	(b) 4,45·82	23·40
Interior by Rail	*89·35	22·34	18·37	18·08	9·17	40·71	12·57	§ 1,65·30	§ 90·66	17·31	9·55	§ 2,55·96	13·44
Total Indian...	260·69	65·18	34·53	52·76	17·23	99·71	30·78	5,29·75	1,72·03	55·46	18·12	7,01·78	36·84
GRAND TOTAL...	494·09	123·53	200·40	100·00	100·00	323·93	100·00	9,55·23	9,49·68	100·00	100·00	19,04·91	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa.*
† Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c.) Rs. 4,41·46 lakhs. or
‡ Inclusive of Yarns Rs. 12,19·11 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to " Other Provinces " from Bombay Port.
(*a*) Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c.) Rs. 3,74·69 lakhs. or
(*b*) Inclusive of Yarns, Rs. 4,56·06 lakhs.

1915-1916.

Foreign Ports	84·14	*21·03	151·73	21·97	78·07	172·76	59·56	† 1,34·43	656·68	20·99	79·88	‡ 7,91·11	54·09
Indian Ports	221·60	*55·40	22·23	57·87	11·44	77·63	26·76	(a) 3,95·33	91·45	61·72	11·12	(b) 4,86·78	33·28
Interior by Rail	*77·20	19·30	20·38	20·16	10·49	39·68	13·68	§ 1,10·78	§ 73·87	17·29	9·00	§ 1,84·65	12·63
Total Indian...	298·80	74·70	42·61	78·03	21·93	117·31	40·44	5,06·11	1,65·32	79·01	20·12	6,71·43	45·91
GRAND TOTAL...	382·94	95·73	194·34	100·00	100·00	290·07	100·00	6,40·54	8,22·00	100·00	100·00	14,62·54	100·00

* Assuming 4 yards to be the equivalent of 1 lb. and *vice versa.*
† Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c., &c.) Rs. 141·42 lakhs. or
‡ Inclusive of Yarns Rs. 798·11 lakhs.
§ Estimated, Government having discontinued the publication of the value of Indian Manufactured Goods despatched to "Other Provinces" from Bombay Port.
(*a*) Piece-Goods only : value *including all other sorts* (Handkerchiefs, Hosiery, &c., &c.) Rs. 400·51 lakhs. or
(*b*) Inclusive of Yarns Rs. 491·97 lakhs.

EXPORTS OF INDIAN SPUN TWIST BY SEA AND RAIL FROM BOMBAY CONVERTED INTO BALES OF 400 lbs. EACH.

JANUARY 1ST TO DECEMBER 31ST.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.	Total Exports by Sea and Rail.
1880	63,194	4,527	67,721	38,825	106,546	14,092	120,638
1881	61,783	7,378	69,161	41,092	110,253	14,333	124,586
1882	81,434	9,854	91,288	41,502	132,790	14,400	147,190
1883	94,982	17,421	112,403	42,130	154,533	9,091	163,624
1884	127,318	13,846	141,164	48,226	189,390	6,049	195,439
1885	154,517	19,020	173,537	43,197	216,734	5,129	221,863
1886	199,407	20,543	219,950	45,103	265,053	4,649	269,702
1887	205,158	39,730	244,888	47,799	292,687	3,475	296,162
1888	234,071	52,697	286,768	49,789	336,557	2,250	338,807
1889	254,697	62,220	316,917	59,326	376,243	1,615	377,858
1890	325,060	37,722	362,782	67,201	429,983	13,942	443,925
1891	365,038	10,939	375,977	78,136	454,113	9,147	463,260
1892	385,771	21,445	407,216	69,547	476,763	7,850	484,613
1893	297,572	14,198	311,770	88,130	399,900	9,139	409,039
1894	338,703	10,743	349,446	105,863	455,309	10,388	465,697
1895	374,119	2,515	376,634	104,871	481,505	7,443	488,948
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,125	553,936
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545
1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,893	.....	424,893	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,366	107	286,473	81,445	367,918	48,203	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill consumption in the Island of Bombay. In thousands of Bales (000's omitted).

Years ending 30th June.

Years ending 30th June.	Receipts.	Exports to			Mill consumption.	Total.	Years ending 30th June.	Receipts.	Exports to			Mill consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1859	.....	490	152	642			1886	1,480	1,009	61	1,070	391	1,461
1860	.....	566	202	768			1887	1,703	1,147	40	1,187	454	1,641
1861	.....	835	61	896	American War.		1888	1,472	893	58	951	500	1,451
1862	.....	911	8	919	In 1863 and 1864		1889	1,851	1,286	46	1,332	565	1,897
1863	.....	867	3	870	Bombay Imported Cotton from China.		1890	2,235	1,488	71	1,559	636	2,195
1864	.....	1,065	1	1,066			1891	2,020	1,070	107	1,177	762	1,939
1865	.....	1,187	14	1,201	42	1,243	1892	1,770	905	202	1,107	728	1,835
1866	.....	1,277	5	1,282	46	1,328	1893	1,738	816	169	985	724	1,709
1867	.....	1,030	48	1,078	47	1,125	1894	1,769	908	159	1,067	731	1,798
1868	.....	1,225	56	1,281	48	1,329	1895	1,540	525	143	668	815	1,483
1869	.....	1,115	50	1,165	49	1,214	1896	2,151	800	346	1,146	849	1,995
1870	.....	967	39	1,006	50	1,056	1897	1,612	603	405	1,008	703	1,711
1871	1,085	1,002	48	1,050	52	1,102	1898	1,730	424	409	833	817	1,650
1872	1,151	1,079	34	1,113	53	1,166	1899	2,033	578	520	1,098	951	2,049
1873	978	917	34	951	67	1,018	1900	988	117	444	561	745	1,306
1874	1,311	1,192	25	1,317	83	1,300	1901	1,896	620	340	960	696	1,656
1875	1,345	1,285	20	1,305	135	1,440	1902	2,142	525	732	1,257	987	2,244
1876	1,073	980	35	1,015	147	1,162	1903	2,454	921	349	1,270	986	2,256
1877	1,141	920	38	958	161	1,119	1904	2,151	1,036	423	1,459	973	2,432
1878	961	800	46	846	204	1,050	1905	2,609	384	664	1,048	1,072	2,120
1879	832	652	64	716	181	897	1906	2,663	1,017	477	1,494	1,141	2,635
1880	1,171	874	34	908	220	1,128	1907	2,949	1,169	747	1,916	1,115	3,031
1881	2,344	874	60	934	273	1,207	1908	2,123	731	454	1,185	1,079	2,264
1882	1,832	1,521	87	1,608	277	1,885	1909	2,166	643	723	1,366	1,099	2,465
1883	1,770	1,335	95	1,430	313	1,743	1910	3,152	1,054	968	2,022	984	3,006
1884	1,759	1,295	100	1,395	348	1,743	1911	2,467	1,014	668	1,682	953	2,635
1885	1,139	791	70	861	392	1,253	1912	2,540	383	923	1,306	1,078	2,384

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill consumption.	Total.
	India.	Foreign countries.		Europe.	China and Japan.	Elsewhere.			
1913	*2,733	46	2,779	534	1,023	30	1,587	1,047	2,634
1914	3,733	6	3,739	1,301	1,245	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	*3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581

* Corrected.

FOREIGN COUNTRIES TO WHICH INDIAN YARNS HAVE BEEN EXPORTED FROM BOMBAY SINCE 1912-1913.

(From Government Returns.) *Years ending 31st March.*

TO	In Lakhs of lbs. (000's emitted).					
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
United Kingdom	6·68	3·02	4·55	22·78	23·22	6·32
Malta and Gozo	1·72	1·46	1·30	·32	·56	.....
France	.....	·08	.....	.....	.....	.....
Italy	.....	.....	·02	1·32	·10	·03
Austria-Hungary	·84	·26	.....	.....	.....	.....
Bulgaria	·20	·46	·25	.....	.....	.....
Roumania	·20	.....	·28	.....	.....	.....
Greece	.....	.....	.....	.....	.....	.....
Aden and Dependencies	20·85	15·07	14·50	24·16	5·45	10·44
Ceylon	·82	·65	·78	1·80	1·31	1·54
Straits Settlements (including Labuan)	42·04	44·91	45·77	44·29	45·55	34·38
China { Hongkong	900·63	900·74	621·23	682·31	654·02	441·71
China { Shanghai, &c.	818·85	765·32	492·04	635·47	760·97	554·59
Zanzibar and Pemba	·52	·30	·42	·38	·55	·23
East African Protectorate	·18	·36	·19	·30	·14	·09
Turkey in Europe	5·18	2·34	1·95	.....	.....	.....
Turkey in Asia	64·09	72·60	44·95	·77	1·82	5·52
Arabia—Bahrein, Muscat, &c.	8·28	4·94	4·92	4·56	17·24	5·31
Persia	18·74	18·10	17·67	25·83	54·81	24·19
Java	2·37	2·47	·90	7·07	10·14	5·01
Celebes and other Islands	.....	·03	2·23	·42	.....	·02
Siam	2·72	3·25	5·14	8·28	11·08	11·72
Phillipines	·21	·45	·29	·14	·74	·22
Egypt	21·08	16·10	15·24	56·04	70·24	72·18
Portuguese, German and Italian East Africa	·75	1·10	·67	·81	·47	·27
French Somaliland	·09	·58	·87	·15	·04	·07
Tripoli	1·51	4·57	2·17	.....	.....	.....
Other Countries	·4	·05	.....	·12	·30	·74
Total Yarns	1,918·59	1,859·21	1,278·33	1,517·32	1,658·75	1,174·57
Value in Lakhs of Rupees	927·07	921·00	603·74	656·68	777·65	723·26

FOREIGN COUNTRIES TO WHICH GREY COTTON PIECE-GOODS OF INDIAN MANUFACTURE HAVE BEEN EXPORTED FROM BOMBAY SINCE 1912-1913.

(From Government Returns.) *Years ending 31st March.*

TO	In Lakhs of Yards (000's omitted.)					
	1912-13.	1913-14.	1914-15.	1915-16.	1916-17.	1917-18.
Aden and Dependencies	90·48	51·63	86·20	168·99	580·83	141·38
Ceylon	·46	·22	·40	1·02	·91	3·29
Straits Settlements (including Labuan)	1·66	·81	2·46	1·08	15·33	24·65
China { Hongkong	·79	·61	·92	·40	·30	.....
China { Shanghai, &c.	8·55	5·99	·36	2·65	2·30	.....
Mauritius and Dependencies	17·12	11·11	17·49	25·47	19·11	24·58
Zanzibar and Pemba	6·00	4·38	3·36	8·75	50·52	21·93
East African Protectorate	37·08	29·77	26·12	36·24	206·76	45·89
Seychelles	·44	·04	·18	·69	1·73	·52
Turkey—Asiatic	57·14	102·29	36·72	62·49	162·60	104·13
Arabia—Bahrein, Muscat, etc.	17·66	11·57	13·61	22·23	74·71	30·53
Persia	36·31	36·69	27·76	51·62	179·27	147·17
Egypt	10·42	19·75	8·66	38·22	77·94	91·77
Madagascar	·04	·16	.....	·76	8·15	3·75
Siam	21·32	21·27	15·62	21·87	37·13	33·19
Portuguese East Africa	46·36	45·01	42·67	56·07	79·76	33·94
German „	69·41	55·89	24·58	.....	·98	1·85
Italian „	3·87	4·88	2·92	22·40	44·80	13·44
Natal	·02	·04	·06	·26	5·14	7·29
French Somaliland	·87	18·36	7·43	3·43	.....	7·49
Other Countries	·02	·02	·01	·07	2·51	5·96
Total Grey Piece-goods	426·02	420·49	317·53	524·72	1,550·78	742·75
Value in Lakhs of Rupees.	69·92	67·33	49·14	72·91	250·65	107·58

EXPORTS OF INDIAN MANUFACTURED YARN TO BRITISH AND FOREIGN COUNTRIES FROM INDIA DURING THE OFFICIAL YEAR 1916-17.

TWIST AND YARN.	Weight.	Value.
	lbs.	£
Mule and Water, Nos. 1 to 30	158,510,937	4,890,578
Mule and Water, Nos. 31 to 40—		
Aden and Dependencies	6,400	520
Bahrein Islands	800	67
Ceylon ... ... —	6,598	443
Straits Settlements including Labuan	185,600	9,903
Egypt	400	33
Other British Possessions	100	7
Asiatic Turkey—Persian Gulf	800	40
Muscat Territory—Trucial Oman ... ... —	800	40
Other Native States in Arabia	1,600	120
Persia	18,200	1,187
Siam	131,200	5,760
Other Foreign Countries	800	53
Total ...	353,298	18,173
Mule and Water, above No. 40—		
British Empire	5	.....
Persia	4,300	385
China	294,450	17,029
Total ...	298,755	17,414
Orange Red and other Colours, Nos. 1 to 20...	263,762	16,307
Orange Red and other Colours, Nos. 21 to 40—		
Aden and Dependencies	2,400	183
Ceylon	16,993	1,257
Straits Settlements (including Labuan)	37,170	2,824
Honkong	5,000	586
Zanzibar and Pemba	130	9
East African Protectorate	600	40
Other British Possessions	100	7
Asiatic Turkey—Red Sea	1,600	163
Muscat Territory and Trucial Oman	10,800	720
Persia	4,400	359
Java	108,000	9,957
Siam	13,100	652
Phillipines	64,000	7,043
Italian East Africa (Somaliland and Eritrea)	11,700	910
Total ...	275,993	24,660
Orange Red and Other Colours, above No. 40—		
Straits Settlements	2,000	267
Unspecified Descriptions of Twist and Yarn—		
United Kingdom	2,036	101
Aden and Dependencies	28,560	1,414
Ceylon	24,050	1,251
Straits Settlements including Labuan	30,180	1,948
Egypt	587,700	24,744
Other British Possessions	840	28
Asiatic Turkey—Persian Gulf	1,600	58
Muscat Territory and Trucial Oman	600	40
Other Native States in Arabia	35,100	1,755
Other Foreign Countries	1,500	115
Total ...	712,166	31,449
GRAND TOTAL TWIST AND YARN ...	160,416,911	4,998,848

STATISTICS OF COTTON SPINNING AND WEAVING IN THE INDIAN MILLS in the twelve months, April 1918 to March 1919, compared with the corresponding periods of 1916-1917 and 1917-1918.

No. 1.—*ABSTRACT STATEMENT of the QUANTITY (in pounds) of YARN Spun.*

[NOTE.—The statistics of yarn represent the quantities of all yarn actually spun in the mills whether they are subsequently woven in the mills or not.]

	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
British India.			
Bombay	482,147,956	468,972,125	427,638,345
Madras	44,187,107	43,092,929	42,787,344
Bengal	28,568,029	32,881,683	32,507,148
United Provinces	46,177,251	39,473,169	34,390,651
Ajmer-Merwara	2,576,103	1,816,864	2,056,504
Punjab	3,749,852	3,909,431	3,919,719
Delhi	2,702,886	3,187,993	2,981,057
Central Provinces and Berar	34,337,717	33,466,316	34,279,946
TOTAL ...	644,446,901	626,800,510	580,560,714
Foreign Territory.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad (*b*), Wadhwan, Gwalior (Ujjain), and Pondicherry (*a*)	36,660,330	33,775,105	34,479,750
GRAND TOTAL ...	681,107,231	660,575,615	615,040,464

(*a*) Including the production of one mill only.
(*b*) One mill in Hyderabad did not work during the month.

No. 2.—*ABSTRACT STATEMENT of the QUANTITY of WOVEN GOODS Produced.*

[NOTE.—The weight in pounds represents the weight of all woven goods ; the measure in yards relates only to grey and coloured piece-goods and is estimated from the poundage on a conventional basis ; the figures in dozens relate to grey and coloured goods other than piece-goods, and to hosiery, the weight of these being estimated mainly on a conventional basis and included in the poundage.]

		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
British India.				
Bombay	pounds.	305,178,667	309,110,604	275,801,034
	yards.	1,318,810,176	1,361,080,711	1,197,421,958
	dozens.	731,539	761,503	746,471
Madras	pounds.	13,927,181	14,692,934	15,974,534
	yards.	38,220,675	38,337,120	41,518,537
	dozens.	56,980	69,020	38,825
Bengal	pounds.	4,176,614	5,003,362	5,247,515
	yards.	21,413,663	25,775,377	26,712,905
United Provinces	pounds.	12,977,536	12,762,835	10,935,247
	yards.	40,560,382	37,079,927	29,358,616
	dozens.	45,057	29,259	34,019
Ajmer-Merwara	pounds.	1,695,798	1,351,868	1,482,894
	yards.	6,839,651	5,151,454	5,711,885
	dozens.	212	1,135	59
Punjab	pounds.	1,188,603	879,974	672,725
	yards.	4,160,152	2,949,645	2,311,277
	dozens.	631	273	24
Delhi	pounds.	91,037	740,832	870,145
	yards.	171,403	1,167,676	1,437,854
	dozens.	1,941	52	145
Central Provinces and Berar	pounds.	15,572,464	14,635,885	14,801,619
	yards.	60,331,449	58,007,107	59,280,688
	dozens.	15,499	17,049	8,038
TOTAL ...	pounds.	354,807,900	359,178,294	325,785,713
	yards.	1,490,507,551	1,529,549,017	1,363,753,726
	dozens.	851,859	878,291	827,581
Foreign Territory.				
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Hyderabad (*b*), Wadhwan, Gwalior (Ujjain), and Pondicherry (*a*)	pounds.	22,920,916	22,225,876	23,794,737
	yards.	87,625,238	84,577,441	86,972,440
	dozens.	45,101	43,181	42,287
GRAND TOTAL ...	pounds.	377,728,816	381,404,170	349,580,450
	yards.	1,578,132,789	1,614,126,458	1,450,726,166
	dozens.	896,960	921,472	869,868

(*a*) Including the production of one mill only.
(*b*) One mill in Hyderabad did not work during the month.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

Count or Number.	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.		1916-17.	1917-18.	1918-19.
BOMBAY PRESIDENCY.				**BOMBAY ISLAND.**			
1	85,385	1,425,957	1,377,059	1	78,758	1,335,939	1,319,479
2	1,976,986	3,330,786	3,836,355	2	1,949,940	3,306,213	3,785,537
3	1,955,396	1,158,624	1,085,749	3	1,911,812	1,124,482	1,062,354
4	2,185,861	2,532,509	2,542,275	4	2,041,334	2,279,952	2,288,234
5	176,397	60,389	186,242	5	172,039	60,889	184,607
6	7,986,194	6,626,644	6,833,821	6	7,534,724	6,442,857	6,626,633
7	7,883,081	8,053,972	8,354,216	7	6,725,890	7,637,422	7,751,710
8	3,292,081	3,393,397	4,305,553	8	3,017,365	3,242,331	4,140,542
9	4,096,400	6,626,185	6,208,231	9	2,866,723	5,912,364	4,991,288
10	49,788,266	40,941,081	26,097,142	10	47,202,161	39,825,257	24,419,628
Total Nos. 1 to 10	78,925,487	74,199,544	60,826,643	Total Nos. 1 to 10	73,500,246	71,167,206	55,376,012
11	35,311,471	34,351,555	22,214,300	11	34,461,587	33,428,832	21,736,990
12	47,065,440	36,284,299	27,460,992	12	44,722,187	34,528,234	25,891,406
13	8,318,396	9,761,838	12,262,447	13	7,535,467	8,747,366	12,074,411
14	13,642,202	13,747,585	11,598,673	14	11,914,685	12,892,113	10,670,196
15	4,149,605	7,024,029	7,568,932	15	3,627,519	6,106,520	6,843,527
16	21,139,323	18,584,859	20,290,412	16	17,129,299	15,167,353	16,656,248
17	5,663,543	4,455,269	3,947,747	17	4,556,689	3,728,572	2,740,728
18	13,185,198	11,396,316	8,835,055	18	11,442,198	10,134,410	6,911,246
19	1,993,016	986,111	748,950	19	813,560	369,076	123,334
20	95,313,062	90,718,043	82,468,648	20	62,496,568	61,235,934	48,396,053
Total Nos. 11 to 20	245,781,195	227,309,899	198,408,146	Total Nos. 11 to 20	198,699,909	186,336,410	151,433,239
21	32,833,141	32,066,149	31,187,844	21	21,139,390	24,260,017	22,958,203
22	38,442,376	34,935,985	37,226,718	22	19,644,220	21,866,475	22,255,848
23	2,996,115	3,215,990	2,796,737	23	1,437,464	2,539,935	2,035,952
24	30,390,714	32,993,009	35,172,801	24	19,998,741	23,627,152	25,800,255
25	1,576,938	1,518,168	959,078	25	527,929	562,065	511,365
26	5,982,295	7,083,144	6,979,589	26	3,696,748	4,881,337	4,749,160
27	2,796,158	2,975,511	2,923,670	27	2,037,197	2,735,544	2,404,134
28	5,092,259	6,149,188	5,878,535	28	3,911,403	3,941,374	3,320,422
29	520,434	398,708	367,394	29	51,005	62,562	139,259
30	19,011,620	21,045,589	25,687,924	30	6,057,181	6,939,142	6,960,094
Total Nos. 21 to 30	134,644,050	142,981,436	149,170,290	Total Nos. 21 to 30	77,591,278	90,915,609	90,604,192
31	2,072,790	1,847,880	1,557,963	31	79,289	119,188	115,968
32	7,615,974	7,879,309	7,041,369	32	1,879,884	3,275,991	3,353,178
33	2,245,054	1,229,330	296,991	33	....	....	....
34	3,832,246	3,918,782	2,937,133	34	812,641	793,738	1,212,505
35	206,044	161,765	122,724	35	467	7,958	....
36	820,367	810,849	591,487	36	428,989	658,054	491,409
37	56,621	....	1,268	37	....	....	....
38	158,748	2,86,445	281,421	38	2,732	44,582	41,520
39	2,260	840	....	39	....	....	....
40	3,367,803	4,454,661	3,666,105	40	1,630,417	2,092,448	1,454,829
Total Nos. 31 to 40	20,377,907	20,589,851	16,496,961	Total Nos. 31 to 40	4,824,359	6,991,059	6,669,429
Above 40	2,315,248	3,794,585	2,590,658	Above 40	1,225,775	1,846,887	1,446,515
Wastes, etc.	103,069	96,810	150,647	Wastes, etc.	57,928	34,467	66,661
Grand Total ..	482,147,956	468,972,125	427,668,345	Grand Total ..	355,899,495	357,288,638	306,190,048

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

Count or Number.	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.		1916-17.	1917-18.	1918-19.
AHMEDABAD.				**MADRAS.**			
1	....	....	....	1	....	9,277	....
2	....	2,735	....	2	149,752	179,485	211,101
3	....	....	....	3	....	209	....
4	76,055	22,906	1,182	4	823,139	156,547	191,727
5	4,809	....	1,635	5	1,344	....	1,142
6	1,915	835	51,330	6	399,398	603,429	615,157
7	598,029	400,547	552,318	7	35,520	8,569	55,909
8	80,064	15,373	1,036	8	3,819,040	4,252,732	3,782,255
9	817,548	500,374	852,936	9	92,296	92,015	96,600
10	70,262	32,044	21,497	10	633,158	497,933	338,223
Total, Nos. 1 to 10	1,648,677	974,314	1,481,924	Total, Nos. 1 to 10	5,457,647	5,360,202	5,282,114
11	368,555	333,398	244,429	11	214,342	28,864	134,609
12	217,088	53,168	105,385	12	4,468,294	4,642,380	4,725,261
13	559,938	316,514	362,592	13	433,098	133,311	244,790
14	588,939	282,976	293,447	14	1,772,806	2,048,577	1,763,793
15	96,219	2,535	172,289	15	892,148	815,368	1,297,220
16	1,351,456	662,585	335,237	16	721,456	464,103	886,904
17	645,985	388,797	414,318	17	545,821	726,908	490,453
18	306,586	208,507	642,968	18	1,943,760	1,713,704	1,554,192
19	972,869	437,551	320,216	19	3,461,780	2,773,249	2,031,742
20	12,890,095	12,151,881	16,470,852	20	7,928,277	5,430,826	7,451,769
Total, Nos. 11 to 20	17,997,730	14,834,912	19,362,183	Total, Nos. 11 to 20	22,381,782	18,972,290	20,580,673
21	10,608,007	6,798,405	7,310,728	21	3,205,688	2,480,843	2,211,800
22	11,188,629	9,938,746	11,960,154	22	1,236,318	1,528,495	1,544,862
23	1,490,479	539,513	698,428	23	621,068	674,828	1,161,611
24	7,871,860	5,211,028	4,429,002	24	2,575,490	3,106,768	4,973,490
25	607,079	611,697	208,777	25	6,957	3,527	....
26	1,628,773	841,973	1,568,021	26	2,414,002	2,587,324	1,253,264
27	726,773	199,509	407,245	27	28,355	369,365	297,653
28	1,911,586	1,736,343	2,137,533	28	768,242	2,009,196	1,311,073
29	237,741	12,534	5,120	29	....	....	....
30	9,443,710	10,098,670	14,568,130	30	2,607,084	2,544,088	1,944,537
Total, Nos. 21 to 30	45,764,637	36,038,418	48,313,133	Total, Nos. 21 to 30	13,358,204	15,274,934	14,698,290
31	1,819,628	1,601,532	1,363,164	31	....	....	....
32	5,677,816	4,442,979	3,464,480	32	191,604	523,992	312,559
33	2,241,258	1,226,318	296,373	33	....	3,696	....
34	2,586,099	2,813,043	1,460,406	34	....	....	....
35	199,458	138,844	108,301	35	....	....	....
36	357,725	109,496	92,874	36	102	15,710	1,134
37	50,885	....	....	37	....	....	....
38	104,948	85,067	53,894	38	....	1,688	....
39	2,260	840	....	39	....	....	....
40	1,137,941	1,590,224	1,449,273	40	884,276	702,446	206,297
Total, Nos. 31 to 40	14,178,018	12,008,343	8,288,765	Total, Nos. 31 to 40	1,075,982	1,247,532	519,990
Above 40	675,588	1,009,719	772,648	Above 40	2,013,492	1,797,971	1,706,277
Wastes, etc.	4,399	....	....				
Grand Total..	80,269,049	64,865,706	78,223,653	Grand Total ..	44,187,107	43,092,929	42,787,344

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

Count or Number.	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.		1916-17.	1917-18.	1918-19.
	BENGAL.				**UNITED PROVINCES.**		
1	....	....	48,170	1	....	....	....
2	325,262	417,682	462,275	2	....	....	....
3	84,597	88,532	72,202	3	22,956	113,212	....
4	45,649	12,156	7,261	4	982,118	876,018	871,327
5	....	....	....	5	22,681	116,094	512,150
6	438,056	295,734	334,990	6	1,076,917	1,142,119	1,220,514
7	268,638	276,930	243,346	7	733,750	557,779	531,474
8	243,709	144,187	227,078	8	79,947	36,883	146,397
9	232,072	482,582	624,014	9	54,956	96,589	899,332
10	1,056,267	1,340,352	986,288	10	8,654,708	5,720,526	5,054,737
Total, Nos. 1 to 10	2,644,252	3,058,155	3,004,724	Total, Nos. 1 to 10	11,628,033	8,653,220	9,235,931
11	1,645,371	2,249,920	3,147,537	11	2,111,623	1,532,131	946,180
12	1,861,860	2,086,547	2,458,964	12	4,394,679	2,197,109	1,270,255
13	909,071	1,392,477	1,782,473	13	1,844,270	2,005,171	1,477,285
14	3,130,119	1,938,067	3,035,207	14	4,943,428	5,953,293	3,921,415
15	1,519,848	2,376,797	2,286,733	15	3,331,649	3,122,190	979,849
16	3,686,282	4,662,913	2,471,027	16	7,838,027	7,543,382	9,634,184
17	1,773,784	2,586,098	2,770,380	17	4,535,731	2,909,001	2,861,768
18	1,065,151	883,979	781,951	18	3,233,109	2,441,919	1,088,778
19	1,105,125	1,498,805	1,421,128	19	142,172	480,172	849,335
20	658,809	505,186	479,459	20	1,515,250	2,022,981	670,501
Total Nos. 11 to 20	17,355,220	20,280,789	20,584,859	Total, Nos. 11 to 20	33,889,938	30,207,349	23,699,550
21	1,821,449	1,898,807	1,740,278	21	....	....	299,856
22	2,095,630	2,397,955	1,826,998	22	317,954	323,815	442,470
23	977,446	1,167,411	1,199,393	23	....	18,013	167,395
24	1,244,393	1,555,637	1,842,299	24	69,064	124,921	409,361
25	....	....	....	25	....	....	....
26	424,765	242,693	199,009	26	....	....	2,261
27	941,553	1,088,859	1,183,392	27	....	....	8,369
28	100,954	38,449	32,698	28	1,071	6,127	5,862
29	....	85,788	....	29	....	....	....
30	234,982	351,979	223,227	30	....	618	53,309
Total, Nos. 21 to 30	7,841,372	8,827,578	8,264,294	Total, Nos. 21 to 30	388,089	473,494	1,388,883
31	....	....	....	31	....	....	....
32	99,010	82,550	47,419	32	....	....	....
33	5,453	....	....	33	....	....	....
34	....	....	17,449	34	....	....	....
35	....	....	....	35	....	....	....
36	13	....	....	36	28,323	12,637	....
37	....	....	....	37	....	....	....
38	....	....	....	38	....	....	....
39	....	....	....	39	....	....	....
40	622,709	609,115	509,924	40	....	....	....
Total, Nos. 31 to 40	727,185	691,665	574,792	Total, Nos. 31 to 40	28,323	12,637	....
Above 40	....	28,496	88,479	Above 40	....	....	....
Wastes, etc.	....	....	....	Wastes, etc.	242,868	126,469	66,287
Grand Total ..	28,568,029	32,881,683	32,507,148	Grand Total ..	46,177,251	39,473,169	34,390,651

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

Count or Number.	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.		1916-17.	1917-18.	1918-19.
AJMER-MERWARA.				**PUNJAB.**			
1	....	....	....	1	....	17,022	....
2	....	....	....	2	....	....	....
3	....	....	....	3	....	....	....
4	....	....	....	4	....	....	....
5	....	....	....	5	....	....	....
6	43,656	17,762	4,675	6	2,687	8,339	1,271
7	....	....	....	7	....	....	448
8	267,664	84,777	71,761	8	80,104	76,048	145,993
9	53,812	....	....	9	40,950	84,019	15,774
10	433,149	135,108	305,136	10	423,137	266,201	311,944
Total, Nos. 1 to 10	798,281	237,647	381,572	Total, Nos. 1 to 10	546,878	446,679	475,430
11	13,873	....	....	11	673,017	665,323	1,017,598
12	295,208	65,885	102,903	12	42,857	109,002	189,698
13	310,147	226,500	270,302	13	489,591	447,323	519,271
14	132,693	140,828	120,096	14	750,217	854,819	519,334
15	93,615	67,345	70,879	15	16,018	198,530	340,257
16	251,443	258,405	223,834	16	618,179	666,748	413,890
17	....	....	19,014	17	51,596	34,283	71,228
18	9,817	104,371	169,226	18	26,612	20,178	1,099
19	....	....	282	19	....	....	....
20	451,252	419,187	314,480	20	145,569	111,357	160,797
Total, Nos. 11 to 20	1,557,248	1,282,521	1,290,996	Total, Nos. 11 to 20	2,813,656	3,107,511	3,233,172
21	....	....	....	21	....	....	27,407
22	1,249	....	52,404	22	224,914	206,264	58,926
23	3,936	....	....	23	....	....	....
24	40,796	89,241	82,579	24	4,558	36	....
25	....	....	....	25	....	....	....
26	22,111	....	....	26	....	....	71,301
27	....	....	....	27	....	360	....
28	....	....	....	28	....	360	....
29	....	....	....	29	....	....	....
30	152,482	207,455	247,478	30	110,792	145,149	53,483
Total, Nos. 21 to 30	220,574	296,696	382,461	Total, Nos. 21 to 30	340,259	352,169	211,117
31	....	....	....	31	....	....	....
32	....	....	....	32	44,675	162	....
33	....	....	....	33	....	....	....
34	....	....	....	34	....	....	....
35	....	....	....	35	....	....	....
36	....	....	....	36	4,098	....	....
37	....	....	....	37	....	....	....
38	....	....	....	38	....	....	....
39	....	....	....	39	....	....	....
40	....	....	1,475	40	286	2,910	....
Total, Nos. 31 to 40	....	....	1,475	Total, Nos. 31 to 40	49,059	3,072	....
Above 40	....	....	....	Above 40	....	....	....
Wastes, etc.	....	....	....	Wastes, etc.	....	....	....
Grand Total ..	2,576,103	1,816,864	2,056,504	Grand Total ..	3,749,852	3,909,431	3,919,719

No. 3.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun—continued.

Count or Number.	Twelve Months, April to March.			Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.		1916-17.	1917-18.	1918-19.
	DELHI.				**CENTRAL PROVINCES & BERAR.**		
1	....	....	....	1	34,037	38,729	96,832
2	....	....	912	2	12,708	30,385	205,856
3	....	....	....	3	2,344	....	3,715
4	....	14,874	38,903	4	193,978	87,821	120,704
5	....	....	....	5	2,889	....	....
6	....	....	....	6	486,615	302,251	455,618
7	....	....	....	7	925,333	1,111,899	1,515,198
8	....	....	....	8	101,937	203,058	172,886
9	12,957	221,736	29,480	9	639,279	690,106	1,289,909
10	....	101,222	503,125	10	4,729,842	3,198,622	1,023,036
Total, Nos. 1 to 10	12,957	337,832	572,420	Total, Nos. 1 to 10	7,128,962	5,662,871	4,883,749
11	1,727,648	949,520	788,187	11	2,938,714	1,915,582	2,015,617
12	73,527	....	....	12	4,161,432	3,558,174	4,781,379
13	93,835	70,360	161,913	13	930,485	1,666,152	1,444,265
14	816,747	803,837	73,333	14	2,858,330	2,878,996	2,695,990
15	110,773	228,050	173,602	15	1,191,298	1,213,391	1,233,680
16	272,223	533,711	472,448	16	3,098,658	3,913,755	4,665,328
17	88,140	81,361	57,231	17	992,392	856,916	654,122
18	....	123,961	653,536	18	765,728	795,989	808,108
19	1,866	....	....	19	132,099	81,541	13,062
20	3,924	36,840	14,163	20	4,229,958	4,176,319	3,886,823
Total, Nos. 11 to 20	2,688,683	2,827,640	2,394,413	Total, Nos. 11 to 20	21,299,094	21,056,815	22,178,381
21	....	17,501	....	21	1,049,097	714,498	549,718
22	1,246	5,020	....	22	558,712	1,080,706	1,253,252
23	....	....	....	23	70,625	13,218	52,417
24	....	....	....	24	2,644,911	3,150,952	3,631,981
25	....	....	....	25	22,986	5,569	....
26	....	....	....	26	103,731	358,272	179,432
27	....	....	....	27	122,935	43,392	5,390
28	....	....	....	28	13,550	88,783	185,232
29	....	....	....	29	....	....	....
30	....	....	....	30	189,687	209,302	253,084
Total, Nos. 21 to 30	1,246	22,521	....	Total, Nos. 21 to 30	4,775,234	5,564,687	6,110,506
31	....	....	....	31	....	....	....
32	....	....	....	32	488,735	346,805	339,315
33	....	....	....	33	....	....	....
34	....	....	....	34	406,832	635,243	615,558
35	....	....	....	35	....	....	....
36	....	....	....	36	3,298	....	....
37	....	....	....	37	....	....	....
38	....	....	....	38	6,818	15,755	4,986
39	....	....	....	39	....	....	....
40	....	....	....	40	96,069	58,400	30,095
Total, Nos. 31 to 40	....	....	....	Total, Nos. 31 to 40	1,001,752	1,055,203	990,054
Above 40	....	....	....	Above 40	132,675	126,740	117,256
Wastes, etc.	....	....	14,224	Wastes, etc.	....	....	....
Grand Total ..	2,702,886	3,187,993	2,981,057	Grand Total ..	34,337,717	33,466,316	34,279,946

No. 3.—*DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun*—concluded.

TOTAL OF BRITISH INDIA.

Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
1	119,422	1,490,985	1,522,061
2	2,464,708	3,958,338	4,716,499
3	2,015,293	1,355,577	1,161,666
4	3,729,745	3,663,925	3,772,197
5	203,811	176,483	699,534
6	10,439,525	9,051,328	9,465,146
7	9,846,323	10,009,149	10,700,586
8	7,884,432	8,191,082	8,851,923
9	5,222,722	8,293,282	9,163,340
10	65,723,517	52,201,051	34,609,631
Total, Nos. 1 to 10 ...	107,143,497	98,391,150	84,662,583
11	44,635,859	41,792,895	30,364,028
12	62,363,297	49,143,396	40,989,452
13	18,528,892	15,703,127	19,169,746
14	27,545,942	28,361,002	23,727,841
15	11,304,954	15,045,700	13,901,142
16	37,625,591	36,627,874	39,058,027
17	13,651,007	11,649,786	10,871,950
18	20,229,375	17,480,417	13,891,945
19	6,836,058	5,819,878	5,064,499
20	110,245,841	103,420,739	95,426,560
Total, Nos. 11 to 20 ...	347,766,816	325,044,814	292,365,190
21	38,909,375	37,147,798	36,016,903
22	37,878,599	40,478,340	42,405,630
23	4,671,190	5,089,455	5,377,553
24	36,769,921	41,020,564	46,112,511
25	1,606,881	1,527,259	959,078
26	8,945,904	10,171,933	8,684,856
27	3,884,001	4,477,487	4,418,474
28	5,976,076	8,292,103	7,420,400
29	520,434	484,496	357,394
30	22,306,647	25,104,180	18,463,042
Total, Nos. 21 to 30 ...	161,469,028	173,793,515	180,215,841
31	2,072,790	1,847,880	1,557,963
32	8,439,998	8,831,818	7,741,162
33	2,250,507	1,233,026	296,991
34	4,239,078	4,554,025	3,570,240
35	206,044	161,765	122,724
36	856,201	839,196	592,621
37	56,621	.....	1,268
38	165,566	303,888	286,407
39	2,260	840	.....
40	4,971,143	5,827,522	4,413,896
Total, Nos. 31 to 40 ...	23,260,208	23,599,960	18,583,272
Above 40 ...	4,461,415	5,747,792	4,502,670
Wastes, etc. ...	345,937	223,279	231,158
Grand Total ...	644,446,901	626,800,510	580,560,714

No. 4.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

INDIAN STATES. (a)

Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
1	.....	.....	35,849
2	.....	52,680	14,874
3	283,588	236,722	365,866
4	98,135	155,228	335,582
5	9,415	35,709	21,786
6	795,523	208,259	240,541
7	576,211	335,606	523,815
8	289,403	216,967	160,789
9	167,389	171,992	373,347
10	1,319,003	653,179	585,167
Total, Nos. 1 to 10	3,538,667	2,061,842	2,657,116
11	835,729	844,270	941,310
12	1,234,182	1,141,500	1,771,380
13	492,807	470,739	246,180
14	3,954,186	4,067,260	4,320,811
15	621,384	324,357	980,695
16	2,480,116	3,070,488	3,325,172
17	383,525	429,516	398,203
18	3,730,910	3,498,934	3,100,090
19	668,308	381,514	558,143
20	7,764,570	6,738,418	6,533,506
Total, Nos. 11 to 20	22,165,717	20,956,996	22,175,490
21	1,521,947	1,341,081	1,042,160
23	3,708,651	3,656,361	2,825,835
28	515,392	177,512	516,958
24	1,336,109	1,287,715	1,164,725
25	122,080	83,040	13,570
26	1,062,957	956,975	1,016,562
27	228,271	769,438	637,026
28	556,061	951,679	741,184
29	110,864	15,530	2,228
30	856,222	684,290	1,028,381
Total, Nos. 21 to 30	10,018,554	9,873,621	8,988,629
31	97,956	123,396	154,289
32	289,330	331,253	256,434
33	2,870	.....	.....
34	244,096	149,769	35,643
35	21,237	27,244	.....
36	16,677	135	.....
37	.....	.....	.....
38	2,215	46	3,514
39	.....	.....	.....
40	197,092	156,905	156,063
Total, Nos. 31 to 40	821,473	788,748	605,943
Above 40	115,919	94,398	52,572
Grand Total	36,660,330	33,775,105	34,479,750

(a) See note at foot of Table No. 1.

No. 5.—DETAILED STATEMENT of the QUANTITY (in pounds) and the COUNTS (or numbers) of YARN Spun.

GRAND TOTAL, INDIA (British India and Indian States).

Count or Number.	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
1	119,422	1,490,985	1,557,410
2	2,464,708	4,011,018	4,731,373
3	2,298,881	1,592,299	1,527,532
4	3,827,880	3,819,153	4,107,779
5	213,226	212,192	721,320
6	11,329,048	9,254,587	9,705,687
7	9,922,538	10,344,755	11,224,401
8	8,173,835	8,408,049	9,012,712
9	5,390,111	8,465,224	9,536,687
10	67,042,520	52,854,230	35,194,798
Total, Nos. 1 to 10	110,682,164	100,452,492	87,319,699
11	45,471,588	42,637,165	31,205,338
12	63,597,479	50,284,896	42,760,832
13	13,821,699	16,173,866	19,415,926
14	31,500,128	32,428,262	28,048,652
15	11,926,338	15,370,057	14,881,837
16	40,105,707	39,698,362	42,383,199
17	14,034,532	12,079,302	11,270,153
18	23,960,285	20,974,351	16,992,035
19	7,504,366	6,201,392	5,622,642
20	118,010,411	110,154,157	101,960,066
Total, Nos. 11 to 20	369,932,533	346,001,810	314,540,680
21	40,431,322	38,488,879	37,059,063
22	41,587,350	44,134,601	45,231,465
23	5,186,582	5,266,967	5,894,511
24	38,106,030	42,258,279	47,277,236
25	1,738,961	1,610,299	972,648
26	10,008,861	11,128,908	9,701,418
27	4,112,272	5,246,925	5,055,500
28	6,532,137	9,243,782	8,161,584
29	631,298	500,026	359,622
30	23,162,869	25,788,470	29,491,423
Total, Nos. 21 to 30	171,487,582	183,667,136	189,204,470
31	2,170,746	1,971,276	1,712,252
32	8,679,328	9,163,071	7,997,596
33	2,253,377	1,233,026	296,991
34	4,483,174	4,703,794	3,605,883
35	227,281	189,009	122,724
36	872,878	839,331	592,621
37	56,621	.....	1,268
38	167,781	303,934	289,921
39	2,260	840	.....
40	5,168,235	5,984,427	4,569,959
Total, Nos. 31 to 40	24,081,681	24,388,708	19,189,215
Above 40	4,577,334	5,842,190	4,555,242
Wastes, etc.	345,937	223,279	231,158
Grand Total	681,107,231	660,575,615	615,040,464

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.

BOMBAY PRESIDENCY.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	19,072,411	15,237,129	10,558,760
	yards	59,523,077	46,954,671	31,188,603
Dhutis	pounds	54,387,427	57,181,079	64,380,346
	yards	247,384,765	267,269,144	309,316,678
Drills and jeans	pounds	10,395,887	15,497,078	9,353,606
	yards	39,629,124	59,298,511	35,070,491
Cambrics and lawns	pounds	1,058,660	1,207,500	684,011
	yards	6,124,593	7,071,146	4,147,171
Printers	pounds	5,851,153	3,934,352	3,488,811
	yards	25,432,262	17,996,811	15,717,530
Shirtings and longcloth	pounds	85,213,355	88,518,705	76,903,477
	yards	374,313,414	405,834,018	353,849,171
T-cloth, domestics and sheetings	pounds	36,568,116	22,520,454	15,570,052
	yards	156,903,685	105,347,507	78,225,075
Tent cloth	pounds	4,383,728	5,260,439	13,756,112
	yards	8,314,885	10,199,885	24,457,805
Other sorts	pounds	4,620,405	5,076,170	8,366,713
	yards	18,209,106	19,809,386	23,910,810
Total	pounds	221,361,142	214,382,901	202,961,588
	yards	936,084,911	939,781,079	875,883,334
Coloured piece-goods	pounds	80,436,088	90,370,681	68,376,789
	yards	382,725,265	421,299,632	521,558,624
Grey and coloured goods other than piece-goods	pounds	2,521,436	2,962,598	3,160,744
	dozens	541,946	583,829	637,562
Hosiery	pounds	250,457	251,104	154,748
	dozens	189,593	177,674	108,909
Miscellaneous	pounds	594,458	1,029,506	1,022,915
Cotton goods mixed with silk or wool (*a*)	„	15,086	113,814	123,950
	„	305,178,667	309,110,604	275,801,034
Grand Total	yards	1,318,810,176	1,361,080,711	1,197,421,958
	dozens	731,539	761,503	746,471

BOMBAY ISLAND.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	11,103,055	10,267,385	5,501,031
	yards	31,655,137	27,815,705	14,819,866
Dhutis	pounds	10,847,449	13,511,766	17,283,249
	yards	48,340,607	65,428,933	88,605,320
Drills and jeans	pounds	9,502,223	14,602,763	8,888,417
	yards	36,451,905	55,596,436	33,291,789
Cambrics and lawns	pounds	585,110	799,987	497,089
	yards	4,074,800	5,269,009	3,190,292
Printers	pounds	24,191	11,885	57,336
	yards	122,285	60,996	313,726
Shirtings and longcloth	pounds	52,333,946	63,762,787	49,957,361
	yards	236,282,786	297,200,764	233,227,237
T-cloth, domestics and sheetings	pounds	32,898,391	19,972,410	12,872,893
	yards	144,513,963	93,843,667	64,671,508
Tent cloth	pounds	3,904,526	4,656,960	11,983,393
	yards	7,189,193	8,819,831	21,025,556
Other sorts	pounds	1,646,647	2,552,837	4,973,596
	yards	6,661,753	9,644,319	12,668,894
Total	pounds	122,845,538	130,188,780	112,014,865
	yards	515,292,429	563,179,660	471,814,188
Coloured piece-goods	pounds	66,672,229	79,394,717	61,042,909
	yards	314,892,728	369,958,212	286,089,556
Grey and coloured goods other than piece-goods.	pounds	2,483,314	2,949,909	3,113,019
	dozens	532,107	580,936	615,623
Hosiery	pounds	160,407	170,890	126,782
	dozens	143,019	140,145	98,393
Miscellaneous	pounds	594,435	1,029,464	1,022,914
Cotton goods mixed with silk or wool (*a*)	„	15,074	96,109	112,782
	„	192,770,997	213,779,869	177,432,771
Grand Total	yards	830,185,157	933,137,872	757,903,744
	dozens	675,126	721,081	714,016

Note.—The suburb of Coorla, in the Thana district, is treated for statistical purposes as part of the Island of Bombay.

(*a*) Separately specified with effect from 1917.

No. 6.—*DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced*—continued.

AHMEDABAD.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	7,314,048	4,324,006	4,371,402
	yards	25,500,168	16,894,528	14,255,418
Dhutis	pounds	37,136,416	35,250,368	38,020,119
	yards	171,655,113	165,770,449	181,573,362
Drills and jeans	pounds	507,043	501,747	213,764
	yards	2,048,364	2,231,736	953,106
Cambrics and lawns	pounds	292,284	288,865	107,554
	yards	1,301,668	1,279,723	595,927
Printers	pounds	4,143,882	2,020,665	2,509,437
	yards	17,995,299	9,377,287	11,128,048
Shirtings and longcloth	pounds	26,037,545	16,190,623	18,584,918
	yards	115,166,587	76,224,022	88,561,730
T-cloth, domestics and sheetings ...	pounds	2,971,490	2,226,115	2,523,482
	yards	9,546,326	10,712,806	12,506,548
Tent cloth	pounds	382,442	424,707	255,675
	yards	886,294	966,650	490,264
Other sorts	pounds	1,918,663	1,274,499	1,487,835
	yards	7,634,103	5,586,499	5,920,174
Total	pounds	80,703,813	62,501,595	68,074,186
	yards	351,733,922	289,043,700	315,984,577
Coloured piece-goods	pounds	6,755,830	4,081,361	2,618,587
	yards	40,290,898	24,209,030	16,172,214
Grey and coloured goods, other than piece-goods.	pounds	27,256	2,445	565
	dozens	7,436	888	193
Hosiery	pounds	90,048	80,214	27,966
	dozens	46,577	37,527	10,515
Miscellaneous	pounds	24	.....	.....
Cotton goods mixed with silk or wool (*a*) .	„	.....	15,654	11,171
Grand Total ...	„	87,576,971	66,681,269	70,732,475
	yards	392,024,820	313,252,730	332,156,791
	dozens	54,013	38,415	10,708

MADRAS.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	127,428	288,647	74,663
	yards	298,561	609,441	214,587
Dhutis	pounds	855,762	1,150,177	881,722
	yards	3,445,743	4,494,403	4,093,358
Drills and jeans	pounds	1,449,637	948,974	867,701
	yards	4,866,933	3,047,192	2,614,906
Cambrics and lawns	pounds	.....	99,580	144,011
	yards	.....	375,330	586,052
Printers	pounds	.....	.....	.....
	yards	.....	.....	.....
Shirtings and longcloth	pounds	264,756	492,352	646,424
	yards	879,022	1,659,367	2,526,964
T-cloth, domestics and sheetings ...	pounds	186,584	189,578	75,820
	yards	609,180	640,595	219,045
Tent cloth	pounds	188,927	558,209	811,751
	yards	802,900	872,572	1,318,763
Other sorts	pounds	763,177	733,520	1,137,260
	yards	2,511,396	1,751,282	2,382,097
Total ...	pounds	3,836,271	4,461,037	4,639,352
	yards	12,913,735	13,650,182	13,955,772
Coloured piece-goods	pounds	9,781,505	9,872,203	11,140,077
	yards	25,306,940	24,686,938	27,562,765
Grey and coloured goods, other than piece-goods ...	pounds	297,508	358,839	195,097
	dozens	56,980	69,020	38,825
Hosiery	pounds	.....	28	.....
Miscellaneous	„	11,897	827	8
Cotton goods mixed with silk or wool	„	.....	.....	.....
Grand Total ...	„	13,927,181	14,692,934	15,974,534
	yards	38,220,675	38,337,120	41,518,537
	dozens	56,980	69,020	38,825

(*a*) Separately specified with effect from 1917.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

BENGAL.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	31,818	20,805	.....
	yards	101,750	62,878	.....
Dhutis	pounds	1,798,892	2,345,879	3,054,693
	yards	9,791,939	12,581,359	15,828,396
Drills and jeans	pounds	73,545	10,407	9,567
	yards	188,947	29,846	26,560
Cambrics and lawns	pounds	.....	.....	.....
	yards	.....	.....	.....
Printers	pounds	.....	.....	.....
	yards	.....	.....	.....
Shirtings and longcloth	pounds	522,722	462,431	495,923
	yards	2,351,460	2,079,536	2,172,632
T-cloth, domestics and sheetings	pounds	1,388,415	1,936,102	1,418,947
	yards	6,917,878	9,309,271	7,001,903
Tent cloth	pounds	13,854	2,063	8,651
	yards	15,091	2,220	13,549
Other sorts	pounds	83,186	79,552	152,648
	yards	1,113,310	1,135,405	1,664,116
TOTAL	pounds	3,912,432	4,857,239	5,140,429
	yards	20,480,375	25,200,513	26,707,156
Coloured piece-goods	pounds	166,372	64,270	707
	yards	933,288	574,864	5,749
Grey and coloured goods other than piece-goods	pounds	.....	.....	.....
	dozens	.....	.....	.....
Hosiery	pounds	.....	.....	.....
Miscellaneous	"	97,810	81,853	106,379
Cotton goods mixed with silk or wool	"	.....	.....	.....
GRAND TOTAL	"	4,176,614	5,003,362	5,247,515
	yards	21,413,663	25,775,377	26,712,905

UNITED PROVINCES.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	946,054	649,680	618,479
	yards	3,295,425	1,720,177	1,377,964
Dhutis	pounds	2,633,725	1,525,981	1,185,045
	yards	10,537,536	6,937,528	5,007,344
Drills and jeans	pounds	585,264	749,705	964,087
	yards	1,425,132	1,847,680	2,544,832
Cambrics and lawns	pounds	.....	65,432	102,233
	yards	.....	336,382	406,851
Printers	pounds	90,317	383,275	55,514
	yards	442,111	1,703,085	291,193
Shirtings and longcloth	pounds	1,923,223	1,390,920	1,010,752
	yards	8,447,721	6,001,100	4,423,940
T-cloth, domestics and sheetings	pounds	2,375,394	894,117	1,275,156
	yards	7,121,927	2,005,701	3,317,437
Tent cloth	pounds	3,068,243	4,628,703	3,958,800
	yards	6,184,889	10,280,183	7,992,749
Other sorts	pounds	952,364	1,849,078	966,164
	yards	2,900,487	5,554,192	3,136,043
TOTAL	pounds	12,574,584	12,136,891	10,136,230
	yards	40,355,228	36,386,228	28,498,353
Coloured piece-goods	pounds	71,668	241,806	323,229
	yards	205,154	693,699	860,263
Grey and coloured goods other than piece-goods	pounds	205,156	197,171	190,021
	dozens	39,609	27,027	30,979
Hosiery	pounds	24,900	1,324	13,306
	dozens	5,448	2,232	3,040
Miscellaneous	pounds	73,719	46,453	89,494
Cotton goods mixed with silk or wool (*a*)	"	27,509	139,190	182,967
GRAND TOTAL	"	12,977,536	12,762,835	10,935,247
	yards	40,560,382	37,079,927	29,358,616
	dozens	45,057	29,259	34,019

(*a*) Separately specified with effect from 1917.

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

AJMER-MERWARA.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	75,639	56,488	64,750
	yards	183,072	128,487	144,528
Dhutis	pounds	757,888	747,351	762,225
	yards	3,701,691	3,174,278	3,062,306
Drills and jeans	pounds	322	914	20
	yards	3,706	7,981	56
Cambrics and lawns	pounds	.....	.....	.....
	yards	.....	.....	.....
Printers	pounds	31,787	66,555	73,050
	yards	77,451	177,390	203,646
Shirtings and longcloth	pounds	134,108	260,674	305,147
	yards	468,156	918,428	1,397,685
T-cloth, domestics, and sheetings	pounds	394,866	37,041	48,937
	yards	1,268,120	134,827	180,404
Tent cloth	pounds	4,005	4,538	64
	yards	8,463	9,482	153
Other sorts	pounds	292,902	175,119	223,084
	yards	1,109,067	590,280	700,959
TOTAL	pounds	1,691,517	1,348,680	1,476,277
	yards	6,819,726	5,141,153	5,689,737
Coloured piece-goods	pounds	4,158	2,498	6,132
	yards	19,925	10,301	22,148
Grey and coloured goods other than piece-goods	pounds	123	690	477
	dozens	212	1,135	59
Hosiery	pounds	.....	.....	.....
	dozens	.....	.....	.....
Miscellaneous	pounds	.....	.....	.....
Cotton goods mixed with silk or wool	"	.....	.....	8
GRAND TOTAL	"	1,695,798	1,351,868	1,482,894
	yards	6,839,651	5,151,454	5,711,885
	dozens	212	1,135	59

PUNJAB.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	64,905	85	5,296
	yards	164,019	227	12,272
Dhutis	pounds	74,173	101,650	96,938
	yards	247,124	348,090	329,908
Drills and jeans	pounds	15,327	2,252	5,729
	yards	44,406	14,597	27,992
Cambrics and lawns	pounds	.....	.....	.....
	yards	.....	.....	.....
Printers	pounds	.....	27,200	1 600
	yards	.....	136,000	8,000
Shirtings and longcloth	pounds	241,137	238,951	177,983
	yards	1,233,302	1,186,431	891,460
T-cloth, domestics and sheetings	pounds	43,830	32,441	91,599
	yards	150,077	100,395	280,240
Tent cloth	pounds	226,158	165,438	74,292
	yards	444,976	316,684	149,665
Other sorts	pounds	311,538	221,460	218,869
	yards	899,088	743,883	611,740
TOTAL	pounds	977,068	859,477	672,306
	yards	3,182,992	2,846,307	2,311,277
Coloured piece-goods	pounds	209,537	19,476	.....
	yards	977,160	103,338	.....
Grey and coloured goods other than piece-goods	pounds	1,998	1,021	419
	dozens	631	273	24
Hosiery	pounds	.....	.....	.....
	dozens	.....	.....	.....
Miscellaneous	pounds	.....	.....	.....
Cotton goods mixed with silk or wool	"	.....	.....	.....
GRAND TOTAL	"	1,188,603	879,974	672,725
	yards	4,160,152	2,949,645	2,311,277
	dozens	631	273	24

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—continued.

DELHI.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	1,267	4,478	28,026
	yards	2,461	9,264	54,079
Dhutis	pounds	.....	1,296	184
	yards	.....	3,355	451
Drills and jeans	pounds	.....	1,026	139
	yards	.....	1,991	300
Cambrics and lawns	pounds	.....	103	.....
	yards	.....	230	.....
Printers	pounds	.....	.....	.....
	yards	.....	.....	.....
Shirtings and longcloth	pounds	.....	.....	.....
	yards	.....	.....	.....
T-cloth, domestics and sheetings	pounds	2,781	51,126	113,419
	yards	7,674	136,327	259,895
Tent cloth	pounds	29,232	498,389	414,978
	yards	53,230	917,881	859,065
Other sorts	pounds	46,074	.....	4,134
	yards	85,646	.....	12,874
TOTAL	pounds	79,354	556,418	560,880
	yards	149,011	1,069,048	1,186,664
Coloured piece-goods	pounds	5,798	43,944	97,858
	yards	22,392	98,628	251,190
Grey and coloured goods other than piece-goods	pounds	5,106	167	385
	dozens	1,694	52	145
Hosiery	pounds	779	.....	.....
	dozens	247	.....	.....
Miscellaneous	pounds	.....	140,303	211,022
Cotton goods mixed with silk or wool	,,	.....	.....	.....
GRAND TOTAL	,,	91,037	740,832	870,145
	yards	171,403	1,167,676	1,437,854
	dozens	1,941	52	145

CENTRAL PROVINCES AND BERAR.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds	861,796	728,251	926,922
	yards	2,307,215	2,014,292	2,302,394
Dhutis	pounds	2,867,419	3,314,787	3,596,783
	yards	11,373,905	13,855,321	15,246,568
Drills and jeans	pounds	2,262,518	2,326,382	1,893,967
	yards	7,729,288	8,224,313	6,637,084
Cambrics and lawns	pounds	53,903	8,989	8,380
	yards	224,216	56,815	43,832
Printers	pounds	564,827	555,019	549,301
	yards	2,665,296	2,703,704	2,885,815
Shirtings and longcloth	pounds	2,297,688	1,806,254	1,942,600
	yards	9,167,911	7,376,574	8,388,310
T-cloth, domestics and sheetings	pounds	983,488	1,209,806	1,347,108
	yards	4,292,003	5,413,236	6,048,928
Tent cloth	pounds	425,925	530,787	749,335
	yards	1,142,754	1,120,180	1,582,301
Other sorts	pounds	1,100,448	527,676	335,688
	yards	5,092,521	2,472,044	1,462,875
TOTAL	pounds	11,418,012	11,007,951	11,349,984
	yards	43,995,109	43,236,479	45,098,107
Coloured piece-goods	pounds	3,989,676	3,549,788	3,283,465
	yards	16,336,340	14,770,628	14,182,581
Grey and coloured goods other than piece-goods	pounds	54,305	76,991	169,031
	dozens	15,499	17,049	8,038
Hosiery	pounds	.....	.....	.....
Miscellaneous	,,	110,471	1,155	139
Cotton goods mixed with silk or wool	,,	.....	.....	.....
GRAND TOTAL	,,	15,572,464	14,635,885	14,301,619
	yards	60,331,449	58,007,107	59,280,688
	dozens	15,499	17,049	8,038

No. 6.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced—concld.

TOTAL OF BRITISH INDIA.

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds ...	21,181,318	16,985,563	12,276,896
	yards ...	65,675,580	51,699,437	35,794,427
Dhutis	pounds ...	63,275,286	66,318,200	73,957,936
	yards ...	286,432,703	308,663,478	352,885,009
Drills and jeans	pounds ...	14,692,500	19,536,733	13,094,816
	yards ...	53,887,536	72,472,311	46,922,221
Cambrics and lawns	pounds ...	1,112,563	1,381,604	938,635
	yards ...	6,348,809	7,839,903	5,183,906
Printers	pounds ...	6,538,084	4,966,401	4,168,276
	yards ...	28,617,120	22,716,990	19,106,184
Shirtings and longcloth	pounds ...	90,597,089	93,170,287	81,482,306
	yards ...	397,360,986	425,055,454	373,650,162
T-cloth, domestics and sheetings.	pounds ...	41,943,474	26,870,665	19,941,038
	yards ...	177,270,544	123,087,859	95,532,927
Tent cloth	pounds ...	8,340,072	11,648,566	19,773,983
	yards ...	16,467,188	23,719,087	36,374,050
Other sorts	pounds ...	8,170,094	8,732,575	11,303,460
	yards ...	31,920,621	32,056,470	33,881,514
Total	pounds ...	255,850,480	249,610,594	236,937,346
	yards ...	1,063,981,087	1,067,310,989	999,330,400
Coloured piece-goods	pounds ...	94,664,702	104,164,666	83,227,257
	yards ...	426,526,464	462,238,028	364,423,320
Grey and coloured goods, other than piece-goods.	pounds ...	3,085,632	3,597,477	3,716,174
	dozens ...	656,571	698,385	715,632
Hosiery	pounds ...	276,136	252,456	168,054
	dozens ...	195,288	179,906	111,949
Miscellaneous	pounds ...	888,355	1,300,097	1,429,957
Cotton goods mixed with silk or wool (a)	„ ...	42,595	253,004	306,925
Grand Total ...	„ ...	354,807,900	359,178,294	325,785,713
	yards ...	1,490,507,551	1,529,549,017	1,363,753,720
	dozens ...	851,859	878,291	827,581

(a) Separately specified with effect from 1917.

No. 7.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.

INDIAN STATES. (a)

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds ...	827,317	780,344	694,866
	yards ...	2,085,245	2,349,148	2,119,673
Dhutis	pounds ...	3,365,662	3,816,811	3,819,121
	yards ...	14,516,230	16,358,042	16,471,536
Drills and jeans	pounds ...	710,425	1,707,044	2,009,841
	yards ...	2,615,626	6,188,806	7,361,528
Cambrics and lawns	pounds ...	11,092	107,928	2,437
	yards ...	30,308	436,983	10,816
Printers	pounds ...	750,064	965,445	1,012,513
	yards ...	2,981,977	3,876,416	3,961,102
Shirtings and longcloth	pounds ...	7,442,068	6,038,791	4,678,097
	yards ...	30,391,742	25,574,235	20,129,288
T-cloth, domestics and sheetings ...	pounds ...	4,459,493	4,298,134	4,699,931
	yards ...	14,861,895	14,308,235	14,978,467
Tent cloth	pounds ...	212,528	353,113	334,541
	yards ...	713,948	830,703	496,240
Other sorts	pounds ...	1,222,313	1,098,996	3,651,305
	yards ...	3,992,315	3,843,005	11,851,961
Total ...	pounds ...	19,000,963	19,161,606	20,902,652
	yards ...	72,189,286	73,710,573	77,380,611
Coloured piece-goods	pounds ...	8,687,263	2,587,187	2,374,521
	yards ...	15,435,952	10,866,868	9,591,829
Grey and coloured goods, other than piece-goods ...	pounds ...	27,654	41,946	27,530
	dozens ...	3,813	7,866	5,540
Hosiery	pounds ...	133,654	96,917	92,914
	dozens ...	41,288	35,315	36,747
Miscellaneous	pounds ...	71,324	338,220	396,880
Cotton goods mixed with silk or wool (b) ...	„ ...	58	.....	240
Grand Total ...	„ ...	22,920,916	22,225,876	23,794,737
	yards ...	87,625,238	84,577,441	86,972,440
	dozens ...	45,101	43,181	42,287

(a) See note at foot of Table No. 2.
(b) Separately specified with effect from 1917.

No. 8.—DETAILED STATEMENT of the QUANTITY (in pounds and their equivalent in yards) and DESCRIPTION of WOVEN GOODS Produced.

GRAND TOTAL INDIA (British India and Indian States).

Description.		Twelve Months, April to March.		
		1916-17.	1917-18.	1918-19.
Grey and bleached piece-goods—				
Chadars	pounds ...	22,008,535	17,765,907	12,971,762
	yards ...	67,760,825	54,048,585	37,914,100
Dhutis	pounds ...	66,640,948	70,135,011	77,777,057
	yards ...	300,948,933	325,016,520	369,356,545
Drills and jeans	pounds ...	15,402,926	21,243,777	15,104,657
	yards ...	56,503,162	78,611,117	54,283,749
Cambrics and lawns	pounds ...	1,123,655	1,489,532	941,072
	yards ...	6,379,117	8,276,886	5,194,722
Printers	pounds ...	7,288,148	5,931,846	5,180,789
	yards ...	31,599,097	26,593,406	23,067,286
Shirtings and longcloth	pounds ...	98,039,157	99,204,078	86,160,403
	yards ...	427,752,728	450,629,689	393,779,450
T-cloth, domestics and sheetings	pounds ...	46,402,967	31,168,799	24,640,969
	yards ...	192,132,439	137,396,094	110,511,394
Tent cloth...	pounds ...	8,552,600	12,001,679	20,108,524
	yards ...	17,181,136	24,549,790	36,870,290
Other sorts	pounds ...	9,392,407	9,831,571	14,954,765
	yards ...	35,912,936	35,899,475	45,733,475
Total ...	pounds ...	274,851,443	268,772,200	257,839,998
	yards ...	1,136,170,373	1,141,021,562	1,076,711,011
Coloured piece-goods	pounds ...	98,351,965	106,751,853	85,601,778
	yards ...	441,962,416	473,104,896	374,015,149
Grey and coloured goods, other than piece-goods...	pounds ...	3,113,286	3,639,423	3,743,704
	dozens ...	660,384	706,251	721,172
Hosiery...	pounds ...	409,790	349,373	260,968
	dozens ...	236,576	215,221	148,696
Miscellaneous	pounds ...	959,679	1,638,317	1,826,837
Cotton goods mixed with silk or wool (a) ...	„ ...	42,653	253,004	307,165
Grand Total ...	„ ...	377,728,816	381,404,170	349,580,450
	yards ...	1,578,132,789	1,614,126,458	1,450,726,160
	dozens ...	896,960	921,472	869,868

(a) Separately specified with effect from 1917.

No. 9.—STATEMENT of the AMOUNT (in rupees) of the VALUE of GOODS WOVEN in the COTTON MILLS in INDIA.

	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
	Rs.	Rs.	Rs.
British India.			
Bombay	.....	22,31,40,099	36,63,51,066
Madras	.....	1,19,23,726	1,90,81,908
Bengal	.....	34,69,996	68,90,974
United Provinces	.....	81,14,475	1,27,59,481
Ajmer-Merwara	.....	7,50,718	18,59,396
Punjab	.....	5,51,858	7,82,953
Delhi	.....	5,07,328	9,71,194
Central Provinces and Berar	.....	1,06,86,996	1,95,19,222
Total ...	.....	25,91,45,196	42,82,16,194
Foreign Territory.			
Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar, Wadhwan, Hyderabad (*a*), Gwalior (Ujjain), and Pondicherry.			
Total ...	.....	1,14,27,925*	1,62,57,656*
Grand Total ...	.....	27,05,73,121	44,44,73,850

* Incomplete—excluding Indore and Gwalior.

Note.—Returns relating to the value of woven goods have been received from April 1917.

(*a*) One mill in Hyderabad did not work during the month.

No. 10.—*STATEMENT of the AMOUNT (in rupees) of EXCISE DUTY realised from goods woven in the Cotton Mills in India, under the Cotton Duties Act II of 1896.*

	Twelve Months, April to March.		
	1916-17.	1917-18.	1918-19.
	Rs.	Rs.	Rs.
British India.			
Bombay	35,38,236	64,13,806	1,21,20,342
Madras	2,87,043	4,09,467	7,48,546
Bengal	70,529	1,18,336	2,10,582
United Provinces	2,22,093	2,70,145	4,40,329
Ajmer-Merwara	25,898	20,907	67,226
Punjab	22,895	21,624	23,323
Delhi	1,288	17,004	33,289
Central Provinces and Berar	2,93,466	3,49,490	6,75,343
Total, Gross Duty	44,61,448	76,20,779	1,43,18,980
Total, Net Duty	43,80,425	75,45,252	1,37,69,993
Foreign Territory.			
(Indian States of Indore, Mysore, Baroda, Nandgaon, Bhavnagar and Wadhwan)			
Gross Duty	2,47,301	3,84,780	5,07,891
Net Duty	2,47,301	3,84,780	5,07,891
Grand Total, Gross Duty	47,08,749	80,05,559	1,48,26,871
Grand Total, Net Duty	46,27,726	79,30,032	1,42,77,884

Note.—The figures for 1918-19 for Bombay are as reported by the local authorities each month, and are not finally adjusted by the Accounts Department.

RULES AND REGULATIONS.

Revised and adopted down to the Annual General Meeting of the Association held on the 25th April 1919.

1. The Association shall be called the Bombay Millowners' Association. Name of Association.

2. The objects of the Association are— Objects of Association.

(*a*) The protection of the interests of Millowners and users of steam, water and/or electric power in India.

(*b*) The promotion of good relations between the persons and bodies using such power.

(*c*) The doing of all those acts and things by which these objects may be furthered.

3. Any individual, partnership or company owning one or more mill or mills or one or more press or presses or one or more ginning or other factory or factories actuated by steam, water, electric and/or other power shall be eligible for membership of the Association. Eligibility for membership.

4. The expression Member in these Rules means the person, firm or Company as the case may be by whom or by which any such mill or mills, press or presses, or factory or factories as last aforesaid is or are actually owned. Definition of term "member."

5. Every member shall be entitled to one vote for every complete sum of Rs. 50 paid by him as annual subscription under Rule 34 (*a*) and (*b*) of the Rules and Regulations of the Association. Voting power of members.

6. Each individual, who, as an individual, shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled either to act and vote on his own behalf or to empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign his name per procuration, to act and vote on his behalf.

7. Every partner in any firm, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of his said firm, and the said firm may also empower, subject as hereinafter mentioned, any one or more persons, who shall have been duly authorized to sign the name of the firm per procuration, to act and vote on behalf of the said firm. Persons who may act and vote on behalf of members.

8. Every Director of a Joint Stock Company, which shall be a member of the Association, shall, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company, and the Agent, Secretary or Manager, as the case may be, of such Company, and every partner in any firm, which shall be Agents, Secretaries or Managers, as the case may be, of such Company, and likewise any one or more persons, who shall have been duly authorized by the Agent, Secretary or Manager, as the case may be, of such Company, or by the firm,

which shall be Agents, Secretaries or Managers, as the case may be, of such Company, to sign either the name of such Agent, Secretary or Manager or the name of such firm, per procuration, shall also, subject as hereinafter mentioned, be entitled to act and vote on behalf of such Company.

Register of persons eligible to act and vote.

9. The name of every person entitled or empowered to act and vote on behalf of any member of the Association, whether such person be the member himself or any other person, shall be notified in writing by such member to the Secretary of the Association to be entered by the Secretary of the Association as hereinafter provided in the register hereinafter mentioned, and if more than one person shall be entitled or empowered to act and vote on behalf of any member, such member shall notify in writing to the Secretary of the Association the order of the precedence in which such person shall be entitled to act and vote on behalf of such member.

10. When any member shall notify to the Secretary of the Association that any one or more persons, other than the member himself, is entitled or empowered to act and vote on behalf of such member, such member shall, in such notification, state the capacity in which such person or each of such persons is so entitled or empowered to vote, that is to say, either as a member of a firm or as a Director or Agent or Secretary or Manager of a Company or as the holder of a power to sign per procuration or otherwise as the case may be.

11. If the name of any person shall be notified as a person empowered to act and vote on behalf of a member by virtue of being the holder of a power to sign per procuration, the notification shall be accompanied by the document authorizing such person to sign per procuration, in order that the same may be registered by the Secretary, and the Secretary shall, after registering the same, return the same to the person who sent it.

12. If the name of more than one person shall be notified by any member as persons entitled or empowered to act and vote for such member, the notification shall state the order of precedence in which such persons shall be entitled to act and vote for such member.

13. The Association shall provide a Register, to be called "Register of members and of persons entitled to act and vote for members," and in such register the names of all members of the Association shall be entered and opposite to the name of each member the name of each person entitled or empowered in accordance with these rules, to act and vote for such member, shall, so soon as may be after the name of such persons and all particulars regarding him and all formalities shall have been duly notified and observed in accordance with these rules, also be entered; and when the name of more than one person shall have been notified as entitled to act and vote for any one member of the Association, the names of such persons shall be numbered in the order of precedence in which such persons are entitled to act and vote for such member.

14. No person shall be entitled to act or vote on behalf of any member of the Association, unless and until his name shall have been entered in the "Register of members or persons entitled to act and vote for members" as a person entitled to act and vote for such members.

15. If two or more persons, who shall be entitled to act and vote on behalf of one and the same member of the Association, shall be present at any meeting of the Association, that one, who takes priority in the order of the precedence in the said "Register of members and persons entitled to act and vote for members," shall alone be entitled to vote at such meeting.

16. If any one person shall, according to these rules, be entitled to act and vote for more than one member of the Association, such person shall be entitled to act and to exercise the right of voting, according to these rules, for each member, on whose behalf he is so entitled to act and vote.

17. The foregoing rules as to voting shall apply to voting at all meetings and also to voting for all purposes other than meetings of the spinning section and weaving section hereinafter mentioned or voting by members of those sections or either of them alone.

18. Members of the Association shall be elected by ballot in the manner hereinafter mentioned. Mode of electing members.

19. Every candidate for election as a member of the Association must be proposed by one member of the Association and seconded by another, and a letter of proposal signed by the proposer or seconder must be sent to the Managing Committee of the Association (hereinafter called "The Committee").

20. After the receipt by them of a proposal duly made and seconded according to these rules of a candidate for election as a member of the Association, the Committee shall fix a day for the commencement of the ballot for the election of such candidate.

21. Not less than seven days before the day so fixed as aforesaid for the commencement of the ballot for the election of any candidate, notice in writing shall be given by the Committee to all members of the Association of the name of the candidate and of his proposer and seconder and of the date so fixed as aforesaid for the commencement of the ballot for the election of such candidate.

22. The Committee shall, before the day appointed for the commencement of the ballot for the election of a candidate for membership of the Association, appoint a scrutineer for such election.

23. The Association shall, for the purposes of all elections by ballot, provide a ballot-box with a lock and key and with an aperture sufficiently large to admit of the deposit therein of voting papers.

24. Before the time appointed under these rules for the commencement of the ballot for the election of any candidate for membership of the Association, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same, and the same shall not be opened until after the expiration of the full time appointed for such election.

25. The Committee shall provide voting papers for the election of a member of the Association in such form as they shall, from time to time, think fit and shall send one of such voting papers to each member of the Association, not less than seven days before the day fixed according to these rules for the commencement of the ballot for the election of any candidate for membership of the Association.

26. If any person entitled or empowered to vote concerning the election of a candidate for membership of the Association shall desire to exercise his right of voting, he shall fill up a voting paper in accordance with the directions contained therein, stating whether he votes for or against the election of such candidate and shall sign the paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

27. Voting papers may be deposited in the ballot-box in accordance with these rules at any time between the hours of 10-30 A.M. and 4. P.M. on the day appointed for the commencement of the ballot or on any one of the six succeeding days, exclusive of Sundays.

28. The ballot-box shall, at 4 P.M. on the seventh of the days appointed for the election of any candidate for membership, be opened by the Secretary in the presence of the scrutineer, and the votes shall be counted and scrutinized by the scrutineer, and the scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

29. No candidate for election as a member shall be deemed to have been elected unless at least one-fourth of the members of the Association shall have voted and whatever the number of votes recorded may be, one adverse vote in every six votes recorded shall exclude. The result of every election shall be recorded in the Minutes of the Proceedings of the Committee.

30. If any candidate for election as a member of the Association shall not be elected, his proposer shall be informed of his non-election by the Secretary.

31. Particulars of the voting for the election of any candidate for election as a member of the Association shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

32. A candidate, who shall have been put up for election as a member of the Association and shall not have been elected, shall not be again eligible for election as a member of the Association until after the expiration of six months from the date of the election at which he shall not have been elected.

Membership Subscription.

33. If a candidate for election as a member of the Association shall be elected, his election shall be notified in writing by the Secretary to his proposer and likewise to the candidate himself, and a copy of the last annual report of the Association and also a copy of the Rules of the Association, with a bill for his subscription shall be sent to him by the Secretary.

34. Each member of the Association shall pay the following annual subscription to the Association:—

(*a*) Rupees 4 per annum for every 1,000 or part of 1,000 mule spindles, Rs. 4 for every 666 or part of 666 ring spindles and Rs. 3 for every 50 or part of 50 looms set up in the mill or mills, factory or factories, which, for the time being, shall belong to such member.

(*b*) Rupees 5 per annum for every Rs. 50,000 of the estimated value of the machinery, buildings and land shown on the audited balance sheet for the year previous to that in respect of which the subscription is payable of the factory or factories not being Spinning and Weaving Mills which, for the time being, shall belong to such member :

Provided that the minimum subscription payable by any one member shall be Rs. 50 per annum.

(*c*) In addition to the above subscription, each Spinning and Weaving Mill, that is a member, shall pay annually to the Association 1 anna for every 100 spindles, and 3 pies for every loom set up in the mill, plus 20 per cent. of the total amount thus levied, as their share of the subscription payable by this Association to the International Federation of Master Cotton Spinners' and Manufacturers' Associations, so long as this Association may be affiliated to the Federation.

35. All subscriptions shall be payable in advance, and if any member shall be a member for a part only of any year he shall pay the full subscription for such year.

Form of adherence to be signed by members.

36. Each member shall, on election to the Association, sign a form of adherence to the Rules of the Association in the form set out below :—

In consideration of the protection afforded by members of the Bombay Millowners' Association to the Trade Marks and Tickets used by $\frac{me}{us}$ and in consideration of the general maintenance by the Association of the interest of the industry in which $\frac{I\ am}{we\ are}$ engaged $\frac{I}{we}$ .....engaged in.....in the town of..... having carefully read and fully understood all the rules of the said Association and the rules relating to Registration of Trade Marks do hereby declare and agree that $\frac{I}{we}$ will during $\frac{my}{our}$ membership of the said Association in all things conform faithfully and absolutely to all the said rules and to such other rules as the Association shall institute by resolution duly passed in accordance with the relevant provisions herein and $\frac{I}{we}$ will register with the Association all the Trade Marks applied by $\frac{me}{us}$ to any of the produce of the Mill or Mills, Factory or Factories owned by $\frac{me}{us}$ and $\frac{I}{we}$ declare that all Trade Marks so applied by $\frac{me}{us}$ whether they be registered with the Association or not, shall be subject to the rules of the Association and that $\frac{I}{we}$ will submit to arbitration any dispute in which $\frac{I}{we}$ may be concerned with another member or members of the Association in respect of a Trade Mark or Trade Marks and that $\frac{I}{we}$ will in all things endeavour to further the objects of the Association.

37. Every member of the Association shall have power to terminate his membership thereof by giving three months' notice in writing to the Secretary of the Association of his desire to terminate such membership. Resignation of membership.

38. The Association shall have power, by passing a resolution in the manner and subject to the conditions hereinafter mentioned, to expel any member from the Association in respect of the following things, that is to say— Expulsion of members.

(*a*) for any act done or conduct pursued by such member which, in the opinion of the Association, shall be in contravention of the Rules of the Association or to the detriment or discredit of the Association or shall be injurious to the welfare and interests of the Association :

provided that a member shall not be expelled from the Association, unless—

(1) an opportunity shall have been given to such member by the Committee of the Association to defend or explain his acts and conduct ;

(2) a Special General Meeting of the Association shall have been duly called to consider the acts and conduct of such member ;

(3) a resolution shall have been passed at such General Meeting at which a quorum shall be present by a majority of three-fourths of the members present at such Meeting declaring that such member is expelled.

39. Whenever a resolution shall have been passed as in the last preceding rule mentioned such resolution shall be final and conclusive and the member thereby declared to be expelled shall thenceforth cease to be a member of the Association.

40. The affairs and funds of the Association shall be managed by a Managing Committee hereinbefore and hereinafter called "The Committee" to be constituted as hereinafter mentioned. Election of Committee.

41. The members of the Association shall, in each year between the 1st and the 31st day of January in such year, elect the Committee from amongst the members of the Association and the Committee so elected shall hold office for one year.

42. The Committee shall consist of a Chairman, a Deputy Chairman and not more than eighteen other members, making a maximum of twenty members in all.

43. The Committee, holding office for the time being, shall appoint a day between the 1st and the 31st day of January in each year for the election of a Chairman of the Committee and a subsequent day between the dates aforesaid for the election of a Deputy Chairman of the Committee and a subsequent day also between the dates aforesaid for the election of the remaining eighteen members of the Committee for the ensuing year, and shall cause notice of the several days so appointed for such election as aforesaid to be advertised in one English and one Vernacular newspaper published in Bombay.

44. The Secretary of the Association shall also give to each member of the Association notice in writing of the several dates appointed for the said several elections seven days before the date appointed for the first of the said elections.

45. The Chairman and the Deputy Chairman of the Committee and the other members of the Committee shall be elected by ballot.

46. The Committee shall, before the respective days appointed for the elections of the Chairman, Deputy Chairman and the other members of the Committee, respectively, appoint a scrutineer for each of the said elections.

47. Before the time appointed under these rules for the commencement of the ballot upon any day appointed for the election of a Chairman or a Deputy Chairman or of the other members of the Committee as the case may be, the Secretary of the Association shall satisfy himself that the ballot-box is empty and shall lock the same and the same shall not be opened until 4 p.m. upon that day.

48. The Committee shall provide separate voting papers for—

(*a*) the election of a Chairman of the Committee,

(*b*) the election of a Deputy Chairman of the Committee,

(*c*) the election of eighteen members of the Committee,

in such form as they shall, from time to time, think fit and shall send to each member of the Association not less than seven days before the days fixed for the election of the Chairman, Deputy Chairman and the other members of the Committee one voting paper in respect of the election of the Chairman, one voting paper in respect of the election of the Deputy Chairman and one voting paper in respect of the election of the other members of the Committee.

49. On each of the respective days appointed for the election of a Chairman, Deputy Chairman and the remaining eighteen members of the Committee, respectively, voting shall commence at 10-30 a.m. and terminate at 4 p.m.

50. If any person entitled or empowered to vote concerning the election of the Chairman, Deputy Chairman and the other members of the Committee shall desire to exercise his right of voting, he shall, in the case of the election of a Chairman, write on a voting paper relative to the election of a Chairman the name of the person representing a member of the Association whom he desires should be appointed such Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of a Deputy Chairman, write on a voting paper relative to the election of a Deputy Chairman the name of the person representing a member of the Association whom he desires should be appointed such Deputy Chairman and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover and he shall, in the case of the election of the other members of the Committee, write on a voting paper relative to the election of the said other members of the Committee, the names of the eighteen persons representing members of the Association whom he desires should be appointed as such other members of the Committee as aforesaid and shall sign the said voting paper and shall deposit it or cause it to be deposited in the ballot-box in a sealed cover.

51. Voting papers regarding the elections of a Chairman, Deputy Chairman or the other members of the Committee may be deposited in the ballot-box in accordance with these Rules between the hours of 10-30 a.m. and 4 p.m. on the respective days which shall have been appointed under these Rules for such elections respectively.

52. At 4 p.m. on the day appointed for an election of a Chairman, Deputy Chairman or the other members of the Committee as the case may be, the ballot-box shall be opened by the Secretary of the Association in the presence of the scrutineer who shall have been appointed as scrutineer of the election appointed for that day and the votes shall be counted and scrutinised by such scrutineer and the said scrutineer shall report to the Committee in writing under his hand the result of the election according to his counting and scrutiny.

Particulars of voting not to be disclosed.

53. Particulars of the voting for the election of a Chairman, a Deputy Chairman and the other members of the Committee respectively shall be confidential and shall not be disclosed by the scrutineer or by the Secretary to any one whomsoever.

54. The names of all members of the Association, who are eligible for election a Chairman, Deputy Chairman or members of the Committee in any year, shall be circulated by the Secretary amongst the members of the Association at least seven days before the day appointed under these Rules for the election of a Chairman of the Committee.

55. Two representatives of any one member entitled under Rule 5 to ten votes or less shall not be on the Committee at the same time. Ineligibility of two members of one firm entitled to ten votes or less to serve on Committee.

56. If two representatives of any one member entitled under Rule 5 to ten votes or less shall be elected to serve on the Committee at the same time, the election of that representative who obtains the lesser number of votes shall be void. In case of an equality of votes, the Chairman of the retiring Committee shall have a casting vote.

57. No member of the Association shall vote for more than one Chairman, one Deputy Chairman and eighteen other members of the Committee.

58. Those persons representing members of the Association, in whose favour the largest number of votes shall have been cast for appointment as Chairman or Deputy Chairman or members of the Committee as the case may be, shall be deemed to have been appointed Chairman or Deputy Chairman or members of the Committee as the case may be.

59. In the event of any member of the Association who shall have been elected according to these Rules either as the Chairman of the Committee or as the Deputy Chairman of the Committee or as a member of the Committee refusing to act as such Chairman, Deputy Chairman or member of the Committee as the case may be, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be. Refusal to act as Chairman, etc.

60. If the number of votes cast in favour of any two members of the Association for appointment as Chairman or Deputy Chairman or as a member of the Committee shall be equal, there shall be a fresh election by the members of the Association for such Chairman or Deputy Chairman or member of the Committee as the case may be.

61. The new Committee shall take office on the first day succeeding the holding of the first Annual General Meeting of the members of the Association after their election, and shall continue to act until the first day succeeding the next Annual General Meeting of the members of the Association. Date of assuming office by new Committee.

62. All the members of the Committee shall retire each year immediately after the Annual General Meeting but shall be eligible for re-election. Retirement of Committee.

63. If any member of the Committee shall be absent from the regular meetings of the Committee for more than three consecutive months he shall, unless he shall have previously obtained leave of absence from the Committee, be deemed to have vacated his office. Absence without leave from Committee meetings.

64. When any vacancy shall occur in the Committee, such vacancy not being caused by a vacancy in the office of Chairman or Deputy Chairman of the Committee, the members of the Committee shall have power to fill such vacancy by the appointment of any member of the Association to fill the same. Vacancy on Committee.

65. When any vacancy shall occur in the office of Chairman or Deputy Chairman of the Committee, such vacancy shall be filled by the election according to these Rules by the members of the Association of a member of the Association to fill such vacancy. Vacancy in office of Chairman or Deputy Chairman.

66. The Chairman of the Committee shall, if present, preside at all meetings of the Committee held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and failing both of these, the chair shall be taken by one of the members of the Committee who shall be appointed by the other members of the Committee present at such meeting. Chairman of Committee meetings.

67. In case of a tie in voting in Committee the Chairman for the time being shall have a casting vote. Chairman entitled to casting vote.

Quorum of Committee.

68. Five members of the Committee shall constitute a quorum.

Committee Meetings.

69. The Committee shall meet at least once in every month, and may meet oftener if need be.

Appointment of Secretary.

70. A Secretary of the Association shall be appointed, and his remuneration shall be fixed by the Committee. His duties shall be to keep the records and accounts of the Association, to collect subscriptions and all other monies due or payable to the Association and to pay the same into the Bank of Bombay, or into such other Bank as may from time to time be approved by the Committee in this behalf, to the credit of the account of the Association in such Bank, to study and consider all proposed legislative measures or any other matter that may affect the interests of the Association and to report to the Committee thereon and generally to act in the Association's interests under the orders of the Committee.

Record of Minutes of proceedings of Committee.

71. Minutes of all proceedings of the Committee shall be made and shall be entered or caused to be entered regularly by the Secretary in a minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Control of funds of the Association.

72. The Committee for the time being shall have the control of the funds of the Association, and shall have authority to provide suitable accommodation for the meetings of the Association and to pay all expenses of the establishment of the Association and also to pay all legal expenses which they may deem it necessary to incur. The Committee shall have authority to expend, pay or disburse in each year any sum or sums of money not exceeding in the aggregate the sum of Rs. 5,000 out of the funds of the Association for any purpose or purposes whatsoever which they in their absolute discretion may deem to be fit and proper in the interests of the Association.

73. If at any time during any year the disbursements of the Committee shall amount to seven-eighths of so much of the funds belonging to the Association as shall remain in the hands of the Committee after providing for ordinary expenditure, such as the salary of the Secretary, printing, stationery, etc., then the Committee shall, in such case, call a general meeting of the members of the Association and lay the accounts of the Association before such meeting.

Statement of Accounts of the Association to be prepared and circulated to members prior to Annual General Meeting.

74. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a statement of the accounts of the Association and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting of the members of the Association.

Report of proceedings of the Association to be circulated to members prior to Annual General Meeting.

75. Previous to each Annual General Meeting of the members of the Association, the Committee shall prepare a report of the proceedings of the Association during the year prior to such General Meeting and shall cause the same to be printed and shall send at least one printed copy thereof to each member of the Association not less than seven days prior to the date fixed for the said Annual General Meeting. The Committee may also, if they see fit to do so, send any one or more copies of the said report to any individual or Corporation or Association to whom or to which they may think it desirable in the interests of the Association to send the same.

Solicitors to the Association to be appointed.

76. The Committee shall have authority to appoint Solicitors to the Association and the Committee may consult them whenever they deem it expedient to do so.

Trade Marks Sub-Committee.

77. At the first meeting in each year after the Annual General Meeting of the members of the Association shall have been held, the Committee shall appoint three of their own number to form a Sub-Committee for the purpose of deciding questions, other than arbitrations, arising under the Rules of the Association relating to the registration of trade-marks, and the decision of such Sub-Committee on such questions shall have the same effect as if given by the entire Committee. Any vacancy which may from time to time occur in any such Sub-Committee as in this Rule mentioned shall be filled by the appointment by the Committee of a member of the Committee to fill such vacancy.

78. The Committee may, from time to time, appoint a Sub-Committee or Sub-Committees to investigate and to report upon any matter whatsoever and may invite any member of the Association not being a member of the Committee to serve on any such Sub-Committee, if for any special reason such a course may seem to them advisable. Sub-Committees.

79. Sub-Committees other than a Sub-Committee appointed under Rule 77 shall have no executive or substantive power or authority, and the duty of every Sub-Committee shall be to report to the Committee the result of its investigations, deliberations or other proceedings.

80. A general meeting of the members of the Association to be called the Annual General Meeting shall be held in each year at such time as the Committee may appoint. Annual General Meeting.

81. The Committee may also at any time call a General Meeting should it seem to them expedient to do so. Other General Meetings.

82. If any four members of the Association shall, by a requisition in writing signed by the said four members respectively, addressed to the Committee and containing a statement of their reasons for the requisition, request the Committee to call a General Meeting of the members of the Association, the Committee shall call such General Meeting to be held within fourteen days after the receipt by the Committee of the said requisition, and if the Committee shall refuse or neglect to call such General Meeting to be held within the time aforesaid, the said four members, who shall have signed the said requisition, shall have power themselves to call such General Meeting to be held on such day as they themselves shall appoint.

83. Seven clear days' notice of every General Meeting of the members of the Association shall be given by advertisement in at least one English and one Vernacular newspaper published in Bombay.

84. All the moneys and funds of the Association shall be paid into an account to be opened in the name of the Association either with the Bank of Bombay or with such other Bank as may from time to time be approved by the Committee in this behalf. Investment of Funds of the Association.

85. All cheques on any banking account of the Association shall be signed by the Chairman and one member of the Committee or in the absence of the Chairman by the Deputy Chairman and one member of the Committee; or in the absence of both the Chairman and the Deputy Chairman by two members of the Committee. Signing of cheques.

86. No business shall be transacted at any General Meeting, unless a quorum according to these Rules shall be present at such meeting. Quorum at General Meetings and adjournments thereof.

87. On the day originally appointed for holding any Annual General Meeting of the members of the Association, and at any adjournment thereof, which shall not have been necessitated by the want of a quorum, ten representatives of the members of the Association shall constitute a quorum; and on the day originally appointed for the holding of any General Meeting of the members of the Association other than an Annual General Meeting and at any adjournment thereof, which shall not have been necessitated by the want of a quorum, one-fourth of the members of the Association shall constitute a quorum.

88. If on the day originally appointed for holding a General Meeting, a quorum, according to these rules, shall not, within 30 minutes after the time appointed for the commencement of the Meeting, be present, the meeting shall be adjourned to such time on such other day as the members present may determine, and if a quorum shall not, within fifteen minutes after the time appointed for the commencement of such adjourned meeting, be present, the members then present shall constitute a quorum, and may transact the business for which the meeting was called.

89. Whenever any meeting shall be adjourned under Rule 88 on the ground that a quorum was not present within the prescribed time, seven days' notice shall be given by the Committee by advertisement in one English and one Vernacular newspaper, published in Bombay of the day and time to which such meeting shall have been adjourned. Date of adjourned General Meetings to be advertised.

Chairman of General Meetings.

90. The Chairman of the Committee shall, if present, preside at all General Meetings of the members of the Association held during his term of office. In the absence of the Chairman, the Deputy Chairman shall preside, and, failing both of these, the chair shall be taken by one of the members of the Committee, who shall be appointed by the other members of the Committee, present at such meeting.

Chairman to have casting vote.

91. In case of a tie in voting at any General Meeting of the members of the Association, the Chairman for the time being of the meeting shall have a casting vote.

Record of minutes of proceedings of General Meetings.

92. Minutes of all proceedings at every General Meeting of the members of the Association shall be made and shall be entered or caused to be entered regularly by the Secretary in minute book to be kept by him. This book shall be open to the inspection of any member of the Association at any reasonable time.

Proposals for concerted general action with respect to strikes, lockouts, etc.

93. All proceedings of the Association, in connection with any proposal for concerted general action on the part of the members of the Association with respect to a strike or a lock-out or in connection with any proposal for concerted general action in relation to any other matter whatsoever, not being a short-time movement or the organized lessening of production and involving the payment of money shall be subject to the following rules (*a*), (*b*) and (*c*), that is to say—

(*a*) No such proposal shall be considered at any General Meeting of the members of the Association, except at a Special General Meeting which shall have been duly called for the purpose of considering the same.

(*b*) In order to pass any Resolution approving and adopting any such proposal at any General Meeting of the members of the Association, the same must be passed by a majority of the members of the Association present at such General Meeting, and owning at least 80 per cent., to be ascertained in the manner, next hereinafter set forth, of the total number of spindles owned by all the members of the Association.

(*c*) For the purpose of ascertaining the percentage of spindles owned by the members of the Association who shall have constituted the majority of the members of the Association, who shall have voted in favour of any such resolution as aforesaid for the approval and adoption of any such concerted general action as aforesaid, the calculation of such percentage shall be made on the following basis :—

(1) One mule spindle shall be taken as the basis of the calculation.

(2) One ring spindle shall be deemed to be equal to one-and-a-half mule spindle.

(3) One loom shall be deemed to be equal to 30 mule spindles.

Proposals for concerted general action with respect to short-time movements.

94. All proceedings of the Association in connection with any proposal for concerted general action with respect to short-time movements or the organized lessening of production shall be subject to the following rules :—

(*a*) The members of the Association shall be divided into two sections—one whereof shall consist of all the members of the Association who are engaged in spinning only and who are hereinafter referred to as the "Spinning Section," and the other whereof shall consist of all the members who are engaged in weaving as well as spinning and who are hereinafter referred to as the "Weaving Section."

(*b*) The Spinning Section shall have the sole and exclusive power to determine all questions relating to short-time movements or the organized lessening of production in connection with Mills engaged in spinning only.

(c) The Weaving Section shall have the sole and exclusive power to determine all questions relating to short-time movements or the organized lessening of production in connection with Mills engaged in weaving as well as spinning.

(d) The Committee of the Association may at any time call a meeting either of the Spinning Section or of the Weaving Section, and if any four members of the Association, who shall be interested in the Spinning Section, shall request the said Committee to call a meeting of the Spinning Section, the said Committee shall within fourteen days call a meeting thereof, and in like manner if any four members of the Association, who shall be interested in the Weaving Section, shall request the said Committee to call a meeting of the Weaving Section, the said Committee shall within fourteen days call a meeting thereof.

(e) Seven days' notice of any meeting of the Spinning Section or of any meeting of the Weaving Section, as the case may be, shall be given by advertisement in one English and one Vernacular newspaper, published in Bombay, and such notice shall specify the business to be transacted at such meeting.

(f) Any proposal for any short-time movement or for any organized lessening of production must, before it can be brought before any meeting either of the Spinning Section or of the Weaving Section, be sanctioned by a majority of two-thirds of the members for the time being of the Committee of the Association.

(g) No such proposal shall be considered at any meeting of the Spinning Section except a meeting which shall have been duly called for the purpose of considering the same; and in like manner no such proposal shall be considered at any meeting of the Weaving Section except a meeting which shall have been duly called for the purpose of considering the same.

(h) In order to pass any resolution approving and adopting any such proposal at any meeting of the Spinning Section, the same must be passed by a majority of the members of the Spinning Section present at such meeting and owning at least 75 per cent., to be ascertained in the manner next hereinafter set forth, of the total number of spindles calculated as next hereinafter mentioned, belonging to the Spinning Section; and in like manner, in order to pass any resolution approving and adopting any such proposal at any meeting of the Weaving Section, the same must be passed by a majority of the members of the Weaving Section present at such meeting and owning at least 80 per cent., to be ascertained in the manner next hereinafter set forth, of the total number of spindles, calculated as next hereinafter mentioned belonging to the Weaving Section.

Calculation spindle power Weaving Mills.

(i) For the purpose of ascertaining the number of spindles belonging to the Weaving Section, all looms in any Mill which carries on weaving as well as spinning shall be deemed to belong to the Weaving Section, and 20 ring spindles or at the option of the owner 30 mule spindles out of the total number of spindles in such Mill, for every loom in such Mill shall also be deemed to belong to the Weaving Section, and all other spindles in such Mill shall be deemed to belong to the Spinning Section and for the purpose of ascertaining the number of spindles belonging to the spinning section not only shall all such other spindles as last aforesaid in Mills which carry on weaving as well as spinning be deemed to belong to the Spinning Section, but also all spindles whatsoever in any Mill carrying on spinning alone.

(*j*) For the purpose of ascertaining the percentage of spindles referred to in sub-clause (*h*) of this rule the calculation of such percentage shall be made on the following basis :—

(1) One mule spindle shall be taken as the basis of the calculation.

(2) One ring spindle shall be deemed to be equal to one-and-a-half mule spindle.

(3) One loom shall be deemed to be equal to 30 mule spindles.

95. Every resolution duly passed in accordance with Rule 94 hereof hereinbefore contained by the Spinning Section shall be binding upon the Spinning Section but shall not bind the Weaving Section ; and in like manner every resolution duly passed in accordance with Rule 94 hereof hereinbefore contained by the Weaving Section shall be binding upon the Weaving Section but shall not bind the Spinning Section.

Penalty for contravention of resolutions.

96. If any member of the Association shall work any Mill which carries on spinning only in contravention of any resolution which shall have been duly passed by the Spinning Section, such member shall pay to the Association the sum of three pies per week of 72 hours in respect of every mule spindle in such Mill belonging to the Spinning Section and the sum of four pies and a half per week of 72 hours in respect of every Ring spindle therein belonging to the Spinning Section ; and if any member of the Association shall work any Mill which carries on weaving as well as spinning in contravention of any resolution which shall have been duly passed by the Weaving Section, such member shall pay to the Association the sum of three pies per week of 72 hours in respect of every Mule spindle in such Mill belonging to the Weaving Section and the sum of four pies and a half per week of 72 hours in respect of every Ring spindle therein belonging to the Weaving Section and the sum of seven annas and a half per week of 72 hours in respect of every loom therein, provided always that, if any such member as aforesaid shall carry on any such Mill as aforesaid in contravention of any such Rule as aforesaid for any period less than a week of 72 hours, such member shall not be liable to pay to the Association the full amount of the sums aforesaid, but only such proportionate part thereof as shall bear the same proportion to the full amount thereof which the period of time for which such Mill shall be worked shall bear to a full week of 72 hours.

Resolutions passed at General Meetings binding upon all members.

97. Every resolution which shall have been duly passed according to these Rules at any General Meeting of the members of the Association shall be binding upon all the members of the Association.

Responsibility of Chairman, Deputy Chairman, Committee and Secretary.

98. Neither the Chairman, Deputy Chairman nor any member of the Committee nor the Secretary shall be answerable for anything other than his own acts or defaults, nor shall he be answerable for any act done by him for the sake of conformity only, nor for any moneys of the Association other than such as shall come into his own hands, nor for any Collector or receiver of moneys appointed by the Committee, nor for any misfortune, loss or damage happening to the Association by reason of any deed done or executed by him as a Chairman, Deputy Chairman or member of the Committee or as Secretary, nor by reason of any error in judgment or mere indiscretion on his part in the performance of his duties, nor otherwise on any account, except for wilful negligence or fraud. Every person being Chairman, Deputy Chairman or a member of the Committee or Secretary, his heirs, executors or administrators shall at all times be indemnified and saved harmless out of the funds of the Association from and against all costs, losses, damages and expenses whatsoever incurred or sustained by him in the execution of his power or duties, and every person having been or being a Chairman, Deputy Chairman or member of Committee or Secretary of the Association, his heirs, executors and administrators shall be indemnified and saved harmless, out of the funds of the Association against all actions, suits, claims and demands whatsoever brought or made against him or them in respect of any engagement of the Association save such as may be incurred by his own personal wilful neglect or default.

99. These Rules shall come into force on the 29th April 1910, and down to that date the present rules shall be in force. The foregoing Rules and copies of the form of undertaking prescribed under Rule 36 shall forthwith be printed and distributed to all members, and on and after 31st July 1910, no member who has not duly signed and deposited with the Secretary the said form of undertaking shall be entitled to the privileges of membership. No alteration in these Rules shall be made save and except by a majority of three-fourths of the members of the Association present at a general meeting duly convened for the purpose of considering such alteration, the terms of which shall be fully set forth in the notice convening the said general meeting. Amendment of Rules

RULES FOR THE REGISTRATION OF TRADE MARKS.

Revised and adopted down to the Annual General Meeting of the Association held on the 10th April 1917.

Interpretation.

1. Throughout all these rules the following words shall bear and include the following meanings:—

(*a*) 'The Association' means the Bombay Millowners' Association.

(*b*) 'Member' means a member of the Bombay Millowners' Association.

(*c*) 'The Secretary' means the Secretary of the Bombay Millowners' Association.

(*d*) 'The Managing Committee' means the Managing Committee of the Bombay Millowners' Association.

(*e*) 'Trade mark' includes 'ticket' and 'stamp.'

(*f*) 'Colourable imitation' includes a trade mark, which is likely to become known by or to acquire the same name as that by which another trade mark is already known or which such other trade mark has already acquired.

Classification of goods.

2. All goods to which these rules apply shall be divided into the following classes:—

Class 1.—Cotton yarns and threads being either grey or bleached.

Class 2.—Cotton yarns and threads being coloured either in whole or in part.

Class 3.—Cotton piece-goods of all kinds.

Registers.

3. The Association shall keep two registers, one of which shall be called 'The Permanent Register' and the other 'The Suspense Register.'

Duty of members to register trade marks and mode of applying to register same.

4. Every member shall send to the Secretary an application in writing addressed to the Secretary and signed by the member or by some person duly authorized to sign the same on behalf of the member, to register with the Association every trade mark, not already registered by such member with the Association, which is or is to be the property of such member and which such member desires to apply to any produce of the mill or mills, factory or factories owned by such member.

5. Every such application shall be accompanied by one copy of the trade mark to which the application relates for the use of the Association and also by such further number of spare copies thereof as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of the members, and such application shall contain a statement in writing specifying the class or classes of goods to which such member desires to apply the trade mark in question.

6. Every member shall send to the Secretary such number of copies of every trade mark which is the property of a dealer dealing with such member, and which such member intends to apply to any produce of the mill or mills, factory or factories, owned by such member, as the Managing Committee may from time to time prescribe in that behalf, regard being had to the total number of the members, accompanied by a statement in writing specifying the class or classes of goods to which such member intends to apply the trade mark in question. The Secretary shall so soon as may be after the receipt thereof send to every member a copy of such trade mark together with a copy of such statement.

Secretary to enter every trade mark which a member shall apply to register in the Suspense Register.

7. The Secretary shall forthwith on receipt of an application for registration of a trade mark with the Association made in conformity with these rules enter the said trade mark in 'the Suspense Register' for use on goods of the class or classes specified in the application.

Notice of every application to register a trade mark to be sent to every member.

8. The Secretary shall so soon as may be after any application shall have been made for the registration of any trade mark with the Association, send to every member a copy of such application with an intimation of the date when it was made and that such trade mark has been entered in the Suspense Register and shall also send with such intimation one copy of such trade mark, and also if the application shall have been accompanied by a notification in conformity with rule 19 that the member, who shall have made the application, is not willing to refer to arbitration any matter relating to the application, one copy of such notification and shall after the expiration of three weeks from the date of the despatch of such intimation send a reminder to each member who shall not in the interval have acknowledged the receipt of such intimation or otherwise intimated that such intimation has been received by such member.

Effect of entry of trade mark in Suspense Register.

9. The entry of a trade mark in the Suspense Register shall not confer upon the member upon whose application the same shall have been so entered any right against any other member in respect of the trade mark so entered save and except a right to apply for the removal of any other trade mark from the Suspense Register as in Rule 10 hereinafter set forth.

Applications for removal of trade mark from the Suspense Register.

10. Any member may apply that any trade mark which has been entered in the Suspense Register may be removed therefrom on the ground that it is an imitation colourable or otherwise of another trade mark which at the time of the entry of the trade mark objected to was then already in the Suspense Register and had been entered therein on application of the member applying for such removal and was intended to be applied to the same class or classes of goods as the class or classes to which the trade mark objected to is intended to be applied.

11. Every application for removal of a trade mark from the Suspense Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorized to sign on behalf of the applicant and shall set forth the ground on which the same is made.

12. Every application for removal of a trade mark from the Suspense Register shall be determined, in the manner hereinafter prescribed; and if, when the same shall have been so determined, the application shall be upheld, the trade mark for the removal of which the application shall have been made, shall forthwith be removed from the Suspense Register.

Objections to entry of a trade mark in the Permanent Register.

13. Any member may object to any trade mark being entered in the Permanent Register on the ground that such trade mark is an imitation colourable or otherwise of a trade mark which has already, on the application of such objecting member, been entered in the Permanent Register for use on goods of a class or classes similar to the class or classes of goods to which the trade mark, in respect of which an application has been made, is intended to be applied, and that such trade mark, so already entered, is habitually applied by such objecting member to such class or classes of goods.

14. Every such objection shall be made within one month after the application to register the trade mark objected to shall have been made and shall be in writing addressed to the Secretary and signed by the objecting member or by some person duly authorized to sign on behalf of the objecting member and shall set forth the grounds of objection.

15. Any member may within three calendar months from the date of his becoming a member for the first time apply that any trade mark which shall have been registered in the Permanent Register, at any time before the expiration of the said period of three months, shall be removed therefrom on the ground—

That the trade mark so already registered in the Permanent Register is an imitation colourable or otherwise of a trade mark for the registration of which such member has applied for use on goods of a class or classes similar to the class or classes of goods to which the trade mark so already registered in the Permanent Register is applied, and that such trade mark for the registration of which such newly joined member has so applied as aforesaid has been habitually applied by such newly joined member to the said class or classes of goods.

16. When any member being the owner of a mill shall have ceased to be a member for any reason, other than expulsion, and shall subsequently again become a member by virtue of the ownership of the same mill, or, when any mill, being the property of a member, shall have passed to a new owner and such new owner shall become a member by virtue of the ownership of the said mill, such member, who shall have again become a member, may at any time, within one month from the date of his having so again become a member or such new owner, who shall have become a member, may at any time within one month from the date of his becoming a member apply—

(*a*) That a trade mark which shall have been entered in the Permanent Register subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this Rule or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, shall be removed from the Permanent Register;

or

(*b*) That if any trade mark shall have been or shall be entered in the Permanent Register in compliance with an application for the registration of the same which has been made subsequent to the date on which such member shall have ceased as aforesaid to be a member but prior to the date of the application under this Rule, or subsequent to the date when such mill as aforesaid passed to such new owner as aforesaid but prior to the date of the application under this Rule, as the case may be, the said trade mark shall be removed from the Permanent Register,

on the ground either in the case (*a*) or in the case (*b*)—

That the said trade mark is an imitation colourable or otherwise of a trade mark previously registered with the Association by the member who shall have so ceased to be a member as aforesaid or by the member who was for the time being the owner of the mill which has so passed to a new owner as aforesaid for use on goods of a class or classes similar to the class or classes of goods for use on which the trade mark so objected to shall have been registered and that a fresh application for the registration of the mark so previously registered as aforesaid has been made by the applicant.

17. Every application for removal of a trade mark from the Permanent Register shall be made in writing addressed to the Secretary and signed by the applicant or by some person duly authorised to sign on behalf of the applicant and shall set forth the grounds on which the same is made.

18. Every application under Rules 15 and 16 for removal of a trade mark from the Permanent Register shall be accompanied by twelve or such other number of copies as the Managing Committee may from time to time prescribe of the trade mark said by the applicant to have been previously registered with the Association.

Liberty to refuse to refer to arbitration in certain cases.

19. Notwithstanding anything contained in these Rules or in the form of adherence prescribed under Rule 36 of the Rules and Regulations of the Association any member who shall have become a member for the first time may send a notification in writing addressed to the Secretary with any application, made by such member, to register a trade mark, which shall be sent to the Secretary within one month from the date when such member shall become a member notifying that he is not willing to refer to arbitration any matter relating to the application with which the notification is sent; and whenever any such notification is sent as aforesaid no member shall in the matter to which the notification relates be bound by the rules relating to arbitration.

20. In like manner, notwithstanding anything contained in these Rules or in the Form of Adherence in Rule 36 mentioned, if any member who shall have received notice of any application to register a trade mark, which shall have been sent to the Secretary, by a member who shall have become a member for the first time, within one month from the date when such member shall have become a member shall object, in the manner prescribed by these Rules, to the said trade mark being entered in the Permanent Register on the ground specified in Rule 13 such objecting member may send with such objection, a notification in writing addressed to the Secretary notifying that he is not willing to refer to arbitration any matter relating to such objection to the application of which he shall have so received notice as aforesaid and specifying such application and objection; and whenever any such notification is sent no member shall in the matter to which such notification relates be bound by the Rules relating to Arbitration.

Provided always that if a member who shall have become a member for the first time shall prove to the satisfaction of the Managing Committee that for a period of not less than five consecutive years immediately preceding the date when such member shall have become a member he has habitually applied the said trade mark to goods of a class or classes similar to the class or classes of goods to which such objecting member shall have habitually applied the trade mark of which the said trade mark is alleged by such objecting member to be an imitation colourable or otherwise, then such objecting member shall be deemed to have sent to the Secretary such a notification in writing as above mentioned, and the provisions of Rules 35 to 41 (inclusive) so far as the same are applicable shall forthwith operate and have effect.

Determination of questions relating to any application to register a trademark or to any application to remove a trade mark from the Suspense Register or from the Permanent Register, as to which notice of refusal to refer to arbitration has not been given.

21. All questions in dispute between two members arising out of or incidental to any

(*a*) applications to register a trade mark,

(*b*) application to remove a trade mark from the Suspense Register,

(*c*) application to remove a trade mark from the Permanent Register,

shall, if no such notice as is permitted by these Rules, of unwillingness to refer to arbitration shall have been given in connection with the same, be determined by arbitration in the manner prescribed by the following Rules.

22. Either member may give the other member notice of the appointment of an arbitrator on behalf of the member giving such notice and may call upon such other member to appoint and to notify to the member who shall give the notice of the appointment of an arbitrator within seven days from the date of the giving of the notice; and on receipt of such notice such other member must, if he should desire to appoint an arbitrator, appoint him within seven days from the receipt of such notice and notify such appointment within the same time to the member from whom he shall have received the notice to appoint an arbitrator.

23. If the member to whom such notice as in Rule 22 mentioned shall have been given fail to appoint and to notify to the member who shall have given the notice of the appointment of an arbitrator within seven days from the service of the notice upon him the matter in dispute shall stand referred to the arbitrator already appointed as sole arbitrator.

24. If a matter in dispute shall stand referred to an arbitrator as sole arbitrator he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him.

25. If two arbitrators shall be duly appointed in accordance with these Rules, they shall within 3 days from the date when such one of them as was last appointed shall have been appointed and before proceeding with the reference appoint an umpire.

26. If two arbitrators and an umpire shall have been duly appointed the two arbitrators shall, if they can agree upon their award, make their award within fourteen days after the appointment of the umpire.

27. If two arbitrators and an umpire shall have been duly appointed but the two arbitrators shall either fail to agree upon their award or fail to make it within fourteen days from the appointment of the umpire, the matter in dispute shall stand referred to the umpire.

28. When a matter in dispute shall stand referred to an umpire he shall make his award within fourteen days from the date when the matter in dispute shall stand referred to him.

29. If

(*a*) a matter in dispute shall stand referred to a sole arbitrator but such arbitrator shall fail from any cause whatever to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him ;

or

(*b*) two arbitrators shall have been duly appointed but shall fail from any case whatever to appoint an umpire within three days from the date of the appointment of such one of the arbitrators as shall have been last appointed ;

or

(*c*) a matter in dispute shall stand referred to an umpire but such umpire shall fail, from any cause whatever, to make his award within fourteen days from the date when the matter in dispute shall first stand referred to him,

the matter in dispute shall in any of such cases stand referred to a referee who shall be appointed by the Managing Committee.

30. When a matter in dispute shall stand referred to a referee he shall make his award within fourteen days from the date when the matter in dispute shall first stand referred to him and it shall be deemed to stand referred to him so soon as he shall have been informed of his appointment by the Managing Committee.

31. The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall, when he or they make an award, reduce it into writing, sign it and forward it to the Managing Committee who shall file it in a separate file, in which such awards shall alone be filed.

32. Every award, whether made by a sole arbitrator, two arbitrators, an umpire or a referee, which shall be duly made under the authority of and in conformity with these Rules shall be conclusive and binding upon the parties to the arbitration in which the award was made and the Association shall give effect to it.

(*a*) No person shall be appointed an arbitrator, umpire or referee, under the foregoing rules, who shall not be either a member of the Association or a person entitled to act and vote on behalf of a member of the Association, and any appointment made in contravention of this rule shall be null and void.

Fees on Arbitrations.

33. The following fees on arbitrations shall be chargeable by the Association to members :—

(*a*) In cases where there is a sole arbitrator, Rs. 15, which shall be paid by the member who has failed to appoint an arbitrator within the time prescribed by these rules.

(*b*) In cases where each party has appointed one arbitrator, the sum of Rs. 30, whereof each member, a party to the arbitration, shall pay Rs. 15.

(*c*) In cases where an umpire is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

(*d*) In cases where a referee is appointed, Rs. 15, whereof each member, a party to the arbitration, shall pay Rs. 7-8-0.

The sole arbitrator, two arbitrators, umpire or referee, as the case may be, shall have power to direct by any award made by him or them under these Rules that any fee paid by any member, a party to the arbitration in which such award shall have been made, shall be refunded to him by the other member, a party to the said arbitration.

34. The Association shall, whether the fees payable under these Rules in connection with any arbitration shall have been duly paid to it or not, pay to each arbitrator, umpire and referee who shall have acted in such arbitration a fee of Rs. 15.

Procedure when any application made to register a trade mark, or any objection made to register a trade mark as to which notice of refusal to refer to arbitration has been given.

35. If, in any case permitted by these Rules, any member shall, in the manner prescribed by these Rules, make

(*a*) any application to register a trade mark,

or

(*b*) any objection to a trade mark being entered in the Permanent Register,

accompanied by a notification that the member is not willing to refer to arbitration any matter relating to the application or objection, as the case may be, with which the notification is sent, no steps shall be taken by the Association in the matter of the application or objection specified in such notification for a period of two months from the receipt by the Secretary of such notification.

36. Any member, who shall have made any such application or objection as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, may, at any time during the said period of two months in the said Rule 35 mentioned, institute legal proceedings either to establish the right of such member to the trade mark to which such application or objection relates or to restrain any other member from using such trade mark or to procure the punishment of such member for using the same and such proceedings may be taken either in a Civil or a Criminal Court.

37. If, in any case permitted by these Rules, any member shall in the manner prescribed by these Rules, have made any such application as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, and at the expiration of the said period of two months in the said Rule 35 mentioned, no such legal proceedings as in Rule 36 mentioned shall have been instituted in connection with the trade mark to which the application relates, the said application shall be rejected and the said trade mark be removed from the Suspense Register and shall not be entered in the Permanent Register.

38. If, in any case permitted by these rules, any member shall, in the manner prescribed by these Rules, have made any such objection as in Rule 35 mentioned, accompanied by such a notification as in the said Rule 35 mentioned, and at the expiration of the said period of two months in the said Rule 35 mentioned no such legal proceedings as in Rule 36 mentioned shall have been instituted in connection with the trade mark to which the objection relates, the said objection shall be rejected, and the application to register the trade mark, to which such objection relates, shall be dealt with under these Rules, as if no such notification had been given.

39. If, within the said period of two months in Rule 35 mentioned, such legal proceedings as in Rule 36 mentioned shall have been instituted, no steps shall be taken in the matter of the application or objection concerning the trade mark to which such legal proceedings relate until such legal proceedings shall have been finally determined.

40. When such legal proceedings as in Rule 36 mentioned shall have been finally determined, if it shall have been held by the Court—

(*a*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is an imitation colourable or otherwise of another trade mark, the trade mark so held to be an imitation colourable or otherwise shall not be registered ;

or, if it shall have been held by the Court—

(*b*) That a trade mark, to register which an application shall have been made, or in respect of which an objection to the same being entered in the Permanent Register shall have been made, is not an imitation colourable or

otherwise of another trade mark, the same shall, if it be in the opinion of the Managing Committee a proper mark to be registered as a trade mark be entered therein.

41. The production to the Managing Committee of a certified copy of a decree passed by a Civil Court of competent jurisdiction in British India from which no appeal lies or in respect of which the time for appealing has expired or the production of a certified copy of a judgment of a Criminal Court from which no appeal lies, or in respect of which the time for appealing has expired, shall be conclusive evidence of everything therein appearing to have been held, decided or found, and the Managing Committee shall act in accordance therewith.

All trade marks registered with the Association on or before the First day of April 1912 to be entered in the Permanent Register.

42. All trade marks which shall have been registered with the Association on or before the First day of April 1912 either under the Rules for Primary Registration or under the Rules for Secondary Registration, which were in force prior and down to the said First day of April 1912, shall be entered in the Permanent Register and shall be deemed respectively to have been entered therein as of the respective dates on which the same were originally registered with the Association.

Effect of entry of trade mark in Permanent Register.

43. Registration of a trade mark in the Permanent Register under these Rules for use on goods of the class or classes specified in the entry in such register shall, *prima facie*, be held to secure to the said member an exclusive right as against all other members to the use of the said trade mark on goods of the class or classes so specified.

44. These Rules shall come into force on the First day of April 1912 on which date they shall supersede all other Rules relating to the Registration of Trade Marks.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE LEGISLATIVE COUNCIL OF H. E. THE GOVERNOR OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder who must be both members of the Association, and the nomination papers must be sent in to the Secretary seven clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants three clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorized by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate, who has the largest number of votes, shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE ASSOCIATION ON THE BOARD OF THE VICTORIA JUBILEE TECHNICAL INSTITUTE.

1. Any member of the Association shall be eligible as Representative of the Association on the Board of the Victoria Jubilee Technical Institute.

2. The period of office of any elected Representative of the Association on the Board of the said Institute shall be one of three years. At the end of such period he shall retire but may be re-elected.

3. The appointment of the Association's Representative shall be made at a general meeting of the Association and such Representative shall *ex-officio* be a member of the Committee of the Association.

4. In the event of the disqualification of the Association's Representative under Section 9 or 10 of the Rules and Regulations of the said Institute, or in the event of the decease or resignation of such Representative, or in the event of his ceasing for any reason to be a member of the Association, the Committee shall appoint a successor, who shall hold office up to that date at which the Representative whom he succeeds would, under Rule 2, have retired.

5. In the event of the absence of the Association's Representative from three or more consecutive meetings of the Board's or in the event of the Association's Representative applying for leave of absence, the Committee may, if they think fit and with the consent of the Board of the said Institute, appoint a substitute who shall hold office until the Representative whom he replaces resumes attendance or up to that date at which the Representative whom he replaces would, under Rule 2, have retired.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES UNDER THE PROVISIONS OF THE CITY OF BOMBAY IMPROVEMENT ACT, 1898.

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1. Candidates shall be nominated in writing signed by one proposer and one seconder who must be both members of the Association, and the nomination papers must be sent in to the Secretary ten clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants four clear days before the election.

3. The Committee shall appoint two days, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10 A.M. till 6 P.M. on each day.

4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers who, at 6 P.M. on the second day of the ballot, shall open the box and declare the result.

6. The candidate, who has the largest number of votes, shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute under Section 13 (2), such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

RULES FOR THE ELECTION OF A REPRESENTATIVE OF THE BOMBAY MILLOWNERS' ASSOCIATION TO SERVE ON THE BOARD OF TRUSTEES OF THE PORT OF BOMBAY.

1. Candidates shall be nominated in writing signed by one proposer and one seconder, who must be both members of the Association, and the nomination papers must be sent in to the Secretary fifteen clear days before the day fixed for the election.

2. The Secretary of the Association shall circulate the names of the applicants ten clear days before the election.

3. The Committee shall appoint a day, which shall be duly advertised, upon which the balloting shall take place. The ballot-box shall be open from 10-30 A.M. till 5 P.M. on that day.

4. Votes may be given either in person or through any one duly authorised by a member of the Association, each subscribing member being entitled to one vote for every complete sum of Rupees fifty paid by him as annual subscription to the Association.

5. The Committee shall appoint two scrutineers, who, at 5 P.M. on the day of the ballot, shall open the box and declare the result.

6. The candidate, who has the largest number of votes, shall be declared duly elected.

7. In the event of an equality of votes preventing the due election of any of the candidates, the members of the Association shall vote afresh in the manner above laid down, the voting in such case to be confined to the candidates who have secured an equal number of votes.

8. In the event of only one candidate being duly nominated, the circulation of the name of such candidate and the ballot may be dispensed with, and the Committee may declare such candidate duly elected.

9. In the event of a casual vacancy the above course shall be followed in the appointment of a substitute.

10. In the event of the temporary absence of a Representative of the Association on the Board of Trustees, necessitating the appointment of a substitute, such appointment shall be made by a majority of the votes of the Committee of the Association at a meeting called for the purpose.

N.B.—These rules are also applicable to the election of the Association's Representatives on the Cotton Control Board.

Progress of Cotton Mills in the Island of Bombay only, since 1855.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1855...	10	2,49,984	3,378	6,557	Not recorded.	
1856...	10	2,74,371	3,254	6,733	Do.	
1857...	10	2,78,057	3,578	7,630	Do.	
1858...	10	2,82,644	3,643	7,715	Do.	
1859...	10	2,85,874	3,719	7,857	Do.	
1870...	10	2,90,920	4,090	8,103	Do.	
1871...	10	3,05,896	4,290	8,553	Do.	
1872...	11	3,14,396	4,302	8,316	Do.	
1873...	14	3,94,592	4,606	10,714	2,35,763	67,361
1874...	15	4,63,151	5,713	11,398	2,89,065	82,590
1875...	27	7,52,634	7,781	13,551	Not recorded.	
1876...	29	8,16,830	8,041	.....	Do.	
1877...	31	8,95,204	8,483	20,347	5,64,270	1,61,220
1878...	32	9,55,344	10,266	26,942	7,15,078	2,04,308
1879...	32	9,81,000	10,856	28,860	6,32,436	1,80,696
1880...	32	9,87,676	10,856	29,417	7,71,239	2,20,354
1881...	32	9,91,322	10,932	31,351	9,54,772	2,72,792
1882...	36	10,56,004	11,274	31,801	9,71,061	2,77,446
1883...	38	11,26,698	11,667	34,736	10,94,016	3,12,576
1884...	43	12,51,726	11,985	36,071	12,18,490	3,48,140
1885...	49	13,47,390	12,011	41,545	13,78,743	3,92,498
1886...	50	13,88,773	12,068	44,111	13,69,959	3,91,154
1887...	55	14,46,644	12,163	48,270	15,87,649	4,53,614
1888...	61	14,57,015	12,752	47,789	17,50,014	5,00,004
1889...	69	15,91,328	13,380	52,490	19,73,055	5,63,730
1890...	70	18,95,560	13,785	59,139	22,26,819	6,36,234
1891...	67	19,09,135	14,347	61,981	26,68,967	7,62,562
1892...	68	19,34,716	14,900	65,087	25,50,958	7,28,588
1893...	69	20,41,208	16,664	67,870	25,34,910	7,24,260
1894...	69	20,27,374	18,265	70,553	25,57,296	7,30,656
1895...	69	21,23,892	20,217	75,740	28,53,879	8,15,394
1896...	71	21,86,323	21,235	78,455	29,73,373	8,49,678
1897...	75	21,87,425	21,287	69,350	24,59,646	7,02,756
1898...	82	22,26,982	21,379	70,738	28,69,648	8,17,328
1899...	82	24,10,861	23,209	77,169	33,37,900	9,50,800
1900...	82	25,36,891	23,215	73,914	26,06,890	7,44,800
1901...	81	25,71,092	22,414	82,162	24,35,153	6,95,758
1902...	80	25,23,769	23,815	86,122	34,55,833	9,87,378
1903...	80	25,33,382	23,125	86,915	34,51,798	9,86,228
1904...	79	25,34,230	24,136	89,915	34,94,569	9,72,734
1905...	81	25,60,316	25,273	92,924	37,83,883	10,78,481
1906...	84	26,14,323	28,778	1,00,798	39,94,434	11,41,264
1907...	85	26,13,483	31,982	98,101	39,05,125	11,15,750
1908...	86	27,34,683	35,967	1,01,536	37,77,179	10,79,194
1909...	89	28,80,345	39,264	1,05,751	38,45,464	10,98,704
1910...	89	28,24,844	41,931	1,04,550	34,44,203	9,84,058
1911...	87	28,90,590	43,467	1,04,500	33,87,375	9,53,450
1912...	86	28,85,452	43,348	1,09,691	37,71,656	10,77,616
1913...	90	29,25,906	45,259	1,19,039	37,52,745	10,72,210
*1914	85	30,09,173	48,845	1,09,860	37,73,133	10,78,038
*1915	86	29,94,307	51,816	1,11,224	35,91,175	10,26,050
*1916	86	29,84,575	53,205	1,18,303	38,36,699	10,96,174
*1917	87	29,33,776	57,921	1,25,713	39,71,949	11,34,814
*1918	87	28,82,548	59,142	1,21,199	37,39,722	10,68,492

Progress of Cotton Mills in the Presidency of Bombay other than those in the Island of Bombay, since 1855.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1865...	5	35,540	201	800	Not recorded.	
1866...	3	35,540	201	1,000	Do.	
1867...	3	35,540	201	1,000	Do.	
1868...	3	35,540	201	1,000	Do.	
1869...	3	35,540	201	1,000	Do.	
1870...	4	52,540	351	1,400	Do.	
1871...	4	52,540	351	1,400	Do.	
1872...	4	52,640	351	1,400	Do.	
1873...	4	55,564	366	1,503	36,471	7,563
1874...	4	62,379	390	1,925	30,586	8,739
1875...	9	1,33,464	558	3,145	Not recorded.	
1876...	10	1,47,153	646	2,986	Do.	
1877...	10	1,48,749	858	3,827	65,930	18,380
1878...	10	1,49,502	1,378	4,728	97,099	27,740
1879...	10	1,66,310	1,455	5,822	1,12,168	32,048
1880...	10	1,66,508	1,540	5,843	1,30,739	37,354
1881...	10	1,66,988	1,578	5,677	1,36,990	39,140
1882...	13	1,81,532	1,772	5,766	1,31,187	37,482
1883...	13	2,18,344	1,949	6,241	1,45,796	41,658
1884...	17	2,72,773	2,314	8,829	2,27,109	64,888
1885...	19	3,02,646	2,577	9,881	2,57,187	73,482
1886...	20	3,10,024	2,567	10,068	3,12,165	89,190
1887...	20	3,32,576	2,763	11,445	3,10,947	88,842
1888...	21	3,63,354	2,812	11,410	3,39,717	97,062
1889...	22	4,11,666	3,297	13,090	3,63,888	1,03,968
1890...	24	4,55,068	3,950	14,070	4,05,132	1,15,752
1891...	24	4,51,047	4,140	16,140	4,56,813	1,30,518
1892...	28	4,45,463	4,217	14,864	4,23,157	1,20,902
1893...	29	4,58,003	4,761	16,095	3,95,523	1,13,008
1894...	30	5,36,354	6,019	18,762	4,97,364	1,42,104
1895...	33	5,82,818	7,189	22,007	5,55,443	1,58,698
1896...	38	5,87,506	7,538	23,738	6,28,845	1,79,670
1897...	47	6,61,970	7,706	27,285	7,09,238	2,00,268
1898...	51	7,36,963	8,867	28,546	7,52,717	2,15,062
1899...	53	9,04,945	8,488	33,467	8,84,543	2,52,670
1900...	54	9,10,180	8,598	33,487	7,89,915	2,25,690
1901...	54	9,35,238	9,222	34,354	7,59,029	2,14,294
1902...	54	9,53,912	9,545	36,646	9,55,010	2,72,860
1903...	54	9,71,120	9,825	37,113	9,50,278	2,71,508
1904...	54	10,31,425	10,149	38,417	9,82,674	2,80,764
1905...	59	12,75,413	11,016	40,755	10,36,224	2,96,064
1906...	70	11,15,053	12,534	43,312	11,51,479	3,28,994
1907...	73	11,89,330	14,918	44,753	11,26,062	3,21,732
1908...	85	13,35,145	19,134	52,679	12,41,891	3,54,826
1909...	96	15,04,230	22,230	56,408	13,47,786	3,85,076
1910...	98	15,45,178	23,540	55,251	12,65,572	3,61,592
1911...	95	16,39,282	25,025	59,373	13,19,611	3,76,866
1912...	96	16,53,558	25,733	58,903	14,10,493	4,02,998
1913...	96	16,84,351	28,223	63,378	14,42,070	4,12,020
*1914	98	17,45,922	33,591	68,295	15,17,201	4,33,486
*1915	95	18,09,555	33,542	71,777	15,26,630	4,36,180
*1916	95	17,95,521	33,545	72,083	15,68,427	4,48,122
*1917	99	17,80,979	33,597	67,373	14,31,733	4,09,068
*1918	91	17,94,190	34,198	71,727	13,91,460	3,97,560

*Year ending 31st August.

NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares.	Nominal Value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.
BOMBAY ISLAND.				Rs.	Rs.	Rs.						
1. Adamji Peerbhoy Spinning and Manufacturing Mills.	Messrs. Adamji Peerbhoy & Sons, Private Owners, Tardeo, Bombay.	Tardeo	.....	...	.....	.....	...	23,000	23,000	7,500	600	110
2. Alexandra Mill	Messrs. E. D. Sassoon & Co., Proprietors, 2, Rampart Row, Fort, Bombay.	Gorupdeo Road, Chinchpoogly.	.....	...	.....	.....	4,000	29,288	33,288	30,776	758	641
3. Alliance Cotton Manufacturing Company, Limited...	Messrs. Morarbhai Vibhukhandas & Co., Secretaries and Treasurers, 73, Apollo Street, Fort, Bombay.	Tardeo	7,000	100	100	7,00,000	1,500	20,532	22,032	19,587	592	359
4. Apollo Mills.....	Messrs. Greaves, Cotton & Co. (Proprietors), 1, Forbes Street, Fort, Bombay.	DeLisle Road	.....	...	.....	.....	1,966	37,688	39,654	35,819	...	...
5. Assur Veerjee Mills, Limited	Messrs. Assur Veerjee & Sons, Agents, 320, Mint Road, Fort, Bombay.	Fergusson Road, Parel.	2,000 Allotted 1,002	500	500	5,01,000	*22,232	6,960	29,192	28,094	...	...

MILLOWN

COTTON SPINN

IN COURSE

31

BOMBAY

ERS' ASSOCIATION.

ING AND WEAVING MILLS WORKING
AND
OF ERECTION IN INDIA
ON
st AUGUST 1918.

Progress of Bombay Mills (in the Island and the Presidency) during the past 54 years.

Year ended 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1865	13	3,85,524	2,578	7,357	Not ascertained.	
1866	13	3,99,911	3,480	7,723	Do.	
1867	13	3,13,597	3,779	8,630	Do.	
1868	13	3,18,184	3,844	8,715	Do.	
1869	13	3,31,414	3,920	8,857	Do.	
1870	14	3,48,460	4,241	9,302	Do.	
1871	14	3,58,436	4,641	9,935	Do.	
1872	15	3,87,080	4,933	10,218	Do.	
1873	18	4,50,154	4,972	12,217	2,43,256	74,524
1874	19	5,34,530	6,163	13,353	3,19,631	91,329
1875	20	5,86,026	8,339	15,696	Not ascertained.	
1876	20	5,83,983	8,651	...	Do.	
1877	41	10,13,944	9,291	24,176	6,39,300	1,79,849
1878	42	11,04,846	11,344	31,470	8,12,248	2,32,643
1879	42	11,47,310	12,211	34,402	7,46,604	2,33,744
1880	43	11,34,184	12,396	35,000	9,01,972	2,57,708
1881	42	11,58,510	12,519	37,028	10,21,763	3,11,257
1882	49	12,37,656	13,045	37,567	11,02,748	3,24,979
1883	51	13,45,043	13,616	40,977	12,39,812	3,54,232
1884	60	13,51,499	14,399	44,900	14,45,309	4,13,009
1885	68	14,50,986	14,588	51,426	16,50,230	4,65,986
1886	70	14,96,797	14,635	54,179	16,81,296	4,80,541
1887	75	17,79,220	14,926	54,715	18,58,196	5,42,456
1888	82	18,20,349	15,564	59,199	20,52,731	5,97,566
1889	91	20,02,994	16,677	65,380	23,36,948	6,87,690
1890	94	23,50,728	17,735	75,209	26,31,931	7,71,964
1891	91	23,60,170	16,487	78,121	31,25,780	9,07,089
1892	96	23,80,178	19,117	79,951	29,73,215	8,67,490
1893	96	24,30,211	21,435	83,965	29,30,436	8,57,360
1894	98	25,05,728	24,388	89,218	30,54,686	8,74,799
1895	102	27,06,710	27,406	97,747	34,09,322	9,94,092
1896	109	27,74,129	28,873	1,03,193	34,32,718	10,04,749
1897	122	28,45,261	28,982	98,018	31,60,181	9,09,597
1898	153	29,03,944	29,446	99,274	36,15,365	10,32,390
1899	154	29,14,909	29,647	1,01,636	42,13,145	12,08,470
1900	186	34,47,271	31,913	1,26,401	33,76,713	9,69,290
1901	185	33,96,238	31,636	1,25,516	31,85,182	9,10,252
1902	184	34,17,674	32,390	1,21,788	44,10,257	12,60,216
1903	184	35,14,503	33,950	1,24,758	41,32,674	11,80,762
1904	193	39,03,635	34,945	1,28,325	43,87,245	12,53,492
1905	198	38,58,319	34,767	1,27,679	47,92,956	13,69,227
1906	194	37,29,376	41,313	1,44,110	51,45,965	14,70,456
1907	198	38,92,713	46,926	1,63,854	59,31,167	16,94,619
1908	171	41,19,838	50,191	1,64,215	56,19,076	16,05,450
1909	185	43,04,575	51,474	1,62,120	51,23,236	14,63,780
1910	187	45,69,234	55,471	1,59,901	47,59,772	13,60,220
1911	197	45,38,972	57,495	1,59,572	46,54,196	13,30,119
1912	192	45,58,710	59,131	1,58,494	51,62,149	14,75,204
1913	196	46,10,317	75,475	1,73,411	51,94,355	14,84,129
1914	193	47,54,594	81,156	1,78,103	52,90,134	15,11,467
1915	191	48,03,920	83,388	1,83,701	51,17,805	14,62,230
1916	191	47,80,990	68,750	1,89,300	54,93,636	15,69,532
1917	177	47,14,734	91,518	1,93,056	54,03,587	15,43,882
1918	178	46,76,838	93,369	1,95,749	53,96,799	15,42,085

Cotton Spinning and Weaving Mills Working and in course of erection in India on the 31st August 1918.

Where situated.	Number of Mills.	Number of spindles.	Number of looms.	Aggregate No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
Bombay Island (working)	86	29,62,624	59,163	1,24,199	37,39,722	10,68,492
Bombay Island (in course of erection)	3	...	...	...	...	...
Bombay Presidency (working)	90	17,04,190	34,186	71,172	13,81,450	3,97,586
Bombay Presidency (in course of erection)	1	...	...	...	...	...
Total	176	46,76,838	93,349	1,95,368	51,21,182	14,66,078
Rajputana	3	53,192	710	1,903	36,334	9,310
Surat	2	44,100	961	2,431	32,562	16,018
Central Provinces	7	2,53,252	4,453	14,143	2,95,432	96,118
Hyderabad (Nizam's Territory)	2	64,750	1,000	2,500	60,257	17,202
Central India	6	1,16,981	3,092	6,558	1,54,523	44,168
Bengal Presidency	15	3,61,903	2,479	11,407	3,48,206	1,03,344
Punjab	6	1,24,596	962	3,603	72,499	20,714
United Prov. of Agra & Oudh	18	4,60,356	4,796	15,192	3,97,994	1,42,284
Madras Presidency	11	4,30,422	2,696	22,519	4,59,548	1,31,299
Travancore	1	20,500	...	672	20,000	8,376
Mysore	2	40,544	428	1,634	30,579	14,434
Pondicherry	1	70,453	1,251	5,452	76,462	21,839
Baudelmorey	1	...	...	...	...	...
Total	265	66,83,871	16,454	2,83,237	71,29,575	20,45,676

* Of these 26 are working and 4 in course of erection. † One 12 course of erection.

Progress of Indian Mills during the past 42 years.

Years ending 30th June.	Number of Mills.	Number of Spindles.	Number of Looms.	Average No. of Hands employed daily.	Approximate quantity of Cotton consumed. Cwts.	Bales of 392 lbs.
1876	47	11,90,113	9,189	Not ascertained.		
1877	51	12,44,306	10,385	Do.		
1878	53	12,89,706	10,382	Do.		
1879	56	14,58,784	13,018	42,914	9,56,517	2,87,585
1880	56	14,64,592	13,202	44,410	10,76,798	3,07,631
1881	57	15,13,696	13,757	46,430	12,56,441	3,79,308
1882	65	16,59,814	14,172	48,467	13,21,467	3,97,563
1883	67	17,90,936	15,873	50,474	13,37,946	4,04,858
1884	79	20,01,667	16,262	60,587	16,26,777	4,91,568
1885	87	21,45,646	16,537	67,180	20,35,621	6,06,749
1886	93	23,51,501	17,455	74,381	23,51,314	6,92,304
1887	105	24,21,290	18,806	76,942	25,41,906	7,59,276
1888	114	24,86,551	19,436	83,270	27,54,457	8,06,852
1889	124	27,52,518	21,561	91,599	31,10,393	9,26,054
1890	127	32,74,196	23,412	1,02,723	35,59,617	10,06,463
1891	124	33,51,694	24,231	1,11,216	41,10,171	11,78,966
1892	139	34,02,282	24,444	1,11,031	41,77,659	11,86,938
1893	141	35,73,917	26,104	1,21,560	46,98,226	13,71,082
1894	142	36,40,734	27,206	1,23,278	45,57,729	13,22,558
1895	148	38,09,929	28,839	1,30,610	46,85,999	13,61,714
1896	155	38,53,944	27,379	1,43,482	49,12,613	14,09,218
1897	173	40,65,216	27,384	1,44,330	43,05,225	12,20,256
1898	165	42,59,729	28,615	1,48,964	51,54,648	14,61,238
1899	168	47,28,331	33,049	1,63,160	58,65,165	16,75,190
1900	193	48,42,078	33,124	1,67,189	48,66,744	14,02,353
1901	193	46,66,936	45,180	1,73,853	47,31,090	13,51,740
1902	193	50,05,943	45,784	1,81,031	61,77,659	17,65,033
1903	202	50,43,227	45,062	1,81,599	60,67,600	17,39,340
1904	191	51,16,121	45,527	1,84,179	61,96,681	17,44,764
1905	217	52,79,505	50,608	2,06,614	70,52,986	20,23,516
1906	224	52,85,272	58,486	2,05,696	69,50,095	19,93,178
1907	241	57,56,200	67,228	2,19,195	69,76,934	19,91,309
1908	269	60,68,281	76,029	2,36,924	77,51,566	22,19,018
1909	263	61,30,871	69,705	2,33,634	67,72,533	19,23,909
1910	268	63,87,460	83,355	2,30,545	69,46,981	19,93,564
1911	268	64,63,920	84,951	2,43,687	71,78,337	20,50,195
1912	272	65,30,943	94,136	2,53,749	78,36,084	22,56,016
1913	272	67,78,893	1,04,179	2,60,376	73,90,961	21,15,124
1914	272	68,48,744	1,08,979	2,63,344	75,58,213	21,92,998
1915	266	68,84,577	1,04,361	2,72,961	76,95,112	21,97,718
1916	265	67,86,697	1,04,631	2,76,771	74,91,574	21,36,164
1917	262	66,83,871	1,06,454	2,83,237	73,29,575	20,95,676

* Year ending 31st August.

Approximate quantity of Cotton consumed during year in bales of 4 lbs.	Average Number of Hands employed daily.	REMARKS.	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares.	Nominal Value of each Share.	Amount paid on such Share.	Total amount of Capital paid up.	NUMBER OF SPINDLES. Mule.	Ring.	Total.	Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate quantity of cotton consumed during the year in candies of 784 lbs.	Average Number of Hands employed daily.	REMARKS.
							Total	Rs. brought	Rs. forward		Rs. 3,58,70,700								
			BOMBAY ISLAND—contd.															
3,266	499		49. Lord Reay Mills, No. 1	Mr. Manekbai Manockbhai Bhagoobhai, Private Owner, Office on Mill Premises, Ferguson Road, Lower Parel.	Ferguson Road, Lower Parel.	.....	...	.....	.....	4,148	19,984	24,132	23,991	566	453	3,210	*1,941	
5,088	1,790		50. Do. No. 2															
1,976	644		51. Madhowjee Sondhia Mills, Limited (formerly Sun Mills, Ltd.)	Messrs. Mathradas & Co., Agents, Canada Buildings, Hornby Road, Fort, Bombay.	Ferguson Road, Parel	18,000	100	50	9,00,000	24,504	17,132	41,636	39,934	Nil.	Nil.	8,616	1,380	
7,810	1,402		52. Madhowji Dharamsi Manufacturing Co., Ltd.	Messrs. Govindas Madhavjee, Sons & Co., Agents, Canada Building, Fort, Bombay.	Foras Road	Ord. 2,700 Pref. 2,700	250	250	19,26,250	1,236	36,316	37,552	37,432	867	867	7,812	2,346	
5,276	883		53. Manockjee Petit Manufacturing Company, Ltd.		Tardeo					...	66,312	66,312	63,489	2,379	2,119	23,927	6,172	

6.	Birla Mills, Ltd. (formerly Ramdas Mills)	Messrs. Allana Ebrahimtoola & Co., Secretaries, Treasurers and Agents, Oriental Building, Fort.	Elphinstone Road, Parel.		12,250	100	100	12,25,000	19,086	...	19,086	16,376	...	...
7.	Bombay Cotton Manufacturing Company, Limited...	Messrs. Hormusji Sons & Co., Agents, Hummum Street, Fort, Bombay.	Kala Chowkie Road, Chinchpoogly.	Ord. Pref.	2,400 105,227	500 10	500 10	23,42,890	1,152	28,948	30,100	28,555	791	735
8.	Bombay Dyeing and Mfg. Co., Ld. (Spring Mills) ...	Messrs. Nowroji Wadia & Sons, Agents, Forbes Buildings, Home Street, Fort, Bombay.	Naigaum Road, Dadar, Elphinstone Road, Parel.		12,448	250	250	31,12,000	...	48,348	48,348	47,272	1,672	1,540
9.	Do. Do. (Textile Mills) ...								486	56,272	56,752	55,865	1,751	1,604
10.	Bombay United Spinning and Weaving Company, Limited (including Bleaching and Dyeing Works).	Messrs. Mulraj Khatau & Co., Agents, Oriental Buildings, Fort, Bombay.	Charni Road, Girgaum ...	Ord. Pref.	6,000 2,500	250 125	250 125	27,00,000	16,776	33,272	50,048	49,566	1,364	1,336
11.	Bradbury Mills, Ltd.	Messrs. Mathradas Goculdas & Co., Agents, Canada Buildings, Hornby Road, Fort, Bombay.	Ripon Road, Jacob Circle, Byculla.		4,000	250	250	10,00,000	11,512	24,072	35,584	35,236	661	540
12	Century Spinning and Manufacturing Co., Ld. (Century Mill.)	Messrs. C. N. Wadia & Co., Agents, Office, Gresham Buildings, Esplanade Road, Fort, Bombay.	Elphinstone Road, Parel.		20,000	100	100	18,50,000	...	51,220	51,220	50,227	2,636	2,503
13.	Century Spinning & Manufacturing Co., Ld. (Zenith Mill.)								26,480	17,080	43,560	41,272	376	347
14.	China Mills, Limited.....	Messrs. F. A. Hormarjee & Co., Secretaries, Treasurers and Agents, Nos. 3 to 6, Forbes Street, Rampart Row, Fort, Bombay.	New Sewree Road		1,000	1,000	1,000	10,00,000	33,032	13,032	46,064	41,737	...	...
15.	Colaba Land and Mill Company, Limited	Messrs. W. H. Brady & Co., Ld., Agents and Managers, Royal Insurance Buildings, 42/48, Church Gate Street, Fort, Bombay.	Victoria Bunder, Colaba.		4,000	700	700	28,00,000	6,048	27,312	33,360	32,402	700	641
16.	Jehanghir Wadia Mill								...	11,376	11,376	10,993	...	...
17.	Coorla Spinning and Weaving Company, Limited...	Messrs. J. Cowasjee Jehangir & Co., Secretaries, Treasurers and Agents, 23, Church Gate Street, Fort, Bombay.	Coorla (Thana District)...		1,300	1,000	1,000	13,00,000	6,188	23,140	29,328	28,845	712	709
18.	Coronation Mills Company, Limited	Messrs. Tullockchand and Shapoorji, Secretaries, Treasurers and Agents, 51, Apollo Street, Fort, Bombay.	Haines Road, Mahaluxmee.		1,200	500	500	6,00,000	...	15,000	15,000	15,000	...	...
19.	Crescent Mills Co., Ld.	Messrs. Currimbhoy Ebrahim & Sons, Ld., Agents, 137, Esplanade Road, Fort, Bombay.	Fergusson Road, Parel ...		15,000	100	100	15,00,000	9,600	35,088	44,688	43,277	1,106	1,094
20.	Crown Spinning & Manufacturing Co., Ld.....	Messrs. Purshotam Vithaldas & Co., Secretaries, Treasurers and Agents, No. 6, Hummum Street, Fort, Bombay.	Elphinstone Road, New Parbhadevi Road, Parel.	Ord. Pref.	400 1,200	500 500	500 500	8,00,000	6,480	17,656	24,136	21,845	598	549
21.	Currimbhoy Mills Company, Limited.....	Messrs. Currimbhoy Ebrahim & Sons, Ld., Agents, 137, Esplanade Road, Fort, Bombay.	DeLisle Road, Parel		8,800	250	250	22,00,000	19,296	17,660	36,956	32,338	1,014	988
22.	Mahomedbhoy Mills (extension of Currimbhoy Mills).													
23.	David Mills Company, Limited, No. 1	Messrs. Tata Sons, Ltd., Agents, Navsari Building, Fort, Bombay.	Carroll Road, Parel ...	Old	1,800	500	500	24,00,000	...	27,280	27,280	26,162	...	...
24.	David Mills Company, Limited, No. 2		Do. do. ...	New	6,000	250	250		16,192	24,344	40,536	38,228	...	...
25.	Dawn Mills Company, Ld.	Messrs. Sassoon J. David & Co., Agents, 143, Esplanade Road, Fort, Bombay.	Fergusson Road, Parel ...		3,200	250	250	8,00,000	10,848	28,968	39,816	38,729	...	...
26.	Ebrahimbhoy Pabaney Mills Company, Limited ...	Messrs. Currimbhoy Ebrahim & Sons, Ld., Agents, 137, Esplanade Road, Fort, Bombay.	DeLisle Road, Parel ...		8,000	250	250	20,00,000	18,176	36,888	55,064	53,512	594	547
27.	E. D. Sassoon Mill	Messrs. E. D. Sassoon & Co., Proprietors, 2, Rampart Row, Fort, Bombay.	Kalachoki, Chinchpoogly Road.		.....	...	.....	.....	7,752	67,060	74,812	68,883	841	743
28.	Edward Sassoon Mills, Ld.	Messrs. E. D. Sassoon & Co., Agents, 2, Rampart Row, Fort, Bombay.	Fergusson Road, Parel ...		8,500	500	200	17,00,000	29,256	16,152	45,408	40,841	...	...
29.	Elphinstone Mills	Messrs. Haji Mahomed Haji Esmail & Co., Private Owners, 375, Hornby Row, Fort, Bombay.	Elphinstone Road, Parel		.....	...	.....	.....	8,896	40,100	48,996	40,222	764	692
30.	Emperor Edward Spinning and Manufacturing Company, Limited.	Messrs. B. D. Petit Sons & Co., Agents, 7-11, Elphinstone Circle, Fort, Bombay.	Darukhana, Masagon.		4,500 Allotted 3,000	500	500	15,00,000	...	33,434	33,434	30,511	965	944
31.	Fazulbhoy Mills, Ld.	Messrs. Currimbhoy Ebrahim & Sons, Ld., Agents, 13, Esplanade Road, Fort, Bombay.	DeLisle Road, Parel.....		7,200	250	250	18,00,000	...	52,256	52,256	51,544	1,307	1,307
32.	Finlay Mills, Ld.....	Messrs. James Finlay & Co., Ld., Agents, Chartered Bank Buildings, Fort, Bombay.	Government Gate Road, Parel.		8,000	250	250	20,00,000	...	46,072	46,072	43,451	812	792
33.	Framjee Petit Spinning and Manufacturing Co., Ld.	Messrs. Dinshaw Manockjee Petit, Sons & Co., Agents, 359, Hornby Road, Fort, Bombay.	Darookhana, Masagon..		1,400 Allotted 1,250	1,000	1,000	12,50,000	...	30,760	30,760	29,861	929	874
34.	Globe Manufacturing Company, Limited.....	Messrs. Turner, Morrison & Co., Ld., Managing Agents, 40, Church Gate Street, Fort, Bombay.	DeLisle Road, Parel ...		10,000	100	100	10,00,000	1,008	28,096	29,104	28,034	744	740
35.	Gold Mohur Mills, Limited	Messrs. Tullockchand and Shapurji, Agents, 51, Apollo Street, Fort, Bombay.	Old Dadar Road, Dadar...		1,528	500	500	7,64,000	5,184	30,800	35,984	34,703	...	...
36.	Hindoostan Spinning and Weaving Mills Co., Ld. ...	Messrs. Thackersey Mooljee & Co., Secretaries and Treasurers, 12, Hummum Street, Fort, Bombay.	Ripon and Arthur Roads.		1,200	1,000	1,000	12,00,000	3,104	19,808	22,912	20,958	743	680
37.	Hongkong Spinning and Manufacturing Co., Ld. ...	Messrs. Govindjee Thackersey Mooljee & Co., Secretaries, Treasurers and Agents, 12, Hummum Street, Fort, Bombay.	Chinchpoogly Cross Lane, Parel.		750	1,000	1,000	7,50,000	6,064	15,812	21,876	18,834	568	513
38.	Indian Manufacturing Company, Limited	Messrs. Damodar Thackersey Mooljee & Co., Secretaries, Treasurers and Agents, 12, Hummum Street, Fort, Bombay.	Ripon Road Jacob's Circle.		900	1,000	1,000	9,00,000	2,304	21,088	23,392	22,424	816	718
39	Indo-China Manufacturing Company, Limited ...	Messrs. Allana Sons & Co., Secretaries, Treasurers & Agents, Oriental Buildings, Hornby Row, Fort, Bombay.	Jakaria Bunder, Sewree.		2,800	250	250	5,91,000	27,824	8,764	36,588	28,425	...	...
40.	Jacob Sassoon Mills	Messrs. E. D. Sassoon & Co., Proprietors, 2, Rampart Road, Fort, Bombay.	Suparibaug Road, Parel..		.....	...	.....	.....	31,698	72,568	1,04,266	88,120	2,079	1,845
41.	Jam Manufacturing Company, Ld.....	Messrs. Waljee Shamji & Co., Secretaries, Treasurers and Agents, 4, Dalal Street, Fort, Bombay.	Lalbag, Parel		2,400	500	500	12,00,000	6,548	25,988	32,536	31,553	960	906
42.	Jamshed Manufacturing Company, Limited	Messrs. Hormusji Ardeshir & Son, Agents, Hummum Street, Fort, Bombay.	Fergusson Road, Lower Parel.	Ord. „ Ind. Pref. „ Ind.	4,000 3,694 10,000 4,983	250 250 100 100	250 250 100 100	13,32,100	2,736	28,784	31,520	29,536	365	325
43.	Jivraj Balloo Spinning and Weaving Co., Limited.	Messrs. Abdoolabhoy Joomabhoy Lalljee & Co., Agents, 9, Green Street, Fort, Bombay.	Tardeo	Whole Quarter	900 800	1,000 250	1,000 250	11,00,000	13,200	20,576	33,776	27,437	663	523
44.	Jubilee Mills	Messrs. H. M. Mehta & Co., Proprietors, No. 123, Esplanade Road, Fort, Bombay.	New Sewree Road		.....	...	.....	.....	7,880	26,856	34,656	30,162	...	...
45.	Kastoorchund Mills Co., Ld.	Messrs. Kastoorchand Mathooradas & Co., Agents, Canada Buildings, Horaby Road, Fort, Bombay.	Dadar		2,400 2,400	500 250	500 250	18,00,000	14,328	7,040	21,368	23,307	887	849
46.	Khatau Makanji Spinning and Weaving Co., Ld. (including Bleaching, Dyeing & Finishing Works.)	Messrs. Khatau Makanji & Co., Agents, Oriental Buildings, Hornby Road, Fort, Bombay.	Haines Road, Byculla....	Paid up	1,000 995	1,000	1,000	9,95,000	5,412	38,872	44,284	43,996	1,075	1,025
47.	Kohinoor Mills Company, Limited, No. 1	Messrs. Killick, Nixon & Co., Agents, Killick Buildings, Home Street, Fort, Bombay.	Naigam Cross Road, Dadar.		3,716	500	500	18,58,000	20,188	48,808	68,996	66,701	1,394	1,381
48.	Kohinoor Mills Company, Limited, No. 2													
							Total carried forward ...		5,04,70,990	4,24,446	13,34,118	17,58,564	16,27,518	31,838	28,952	3

		6, Hornby Road, Fort, Bombay.														
55.	Bomonjee Petit Mills		Mahalaxmee					58,09,500	...	65,312	49,212	37,545	1,289	991	5,950	1,525
									...	56,864	36,664	34,774	1,278	1,113	8,892	2,128
56.	Mathuradas Mills, Ltd.	Messrs. Mathuradas Atam & Co., Agents, Canada Buildings, Hornby Road, Fort, Bombay.	DeLisle Road Parel	2,400 / 2,400	500	500 / 100	14,40,000	3,072	21,988	25,060	21,032	729	642	4,404	1,402	
57.	Meyer Sassoon Mills, Ltd.	Messrs. E. D. Sassoon & Co., Agents, 2, Rampart Row, Fort, Bombay.	Fergusson Road, Lower Parel.	10,000	100	100	10,00,000	11,928	19,584	31,512	28,680	...	...	8,403	1,057	*Weaving shed now under erection.
58.	Moon Mills, Limited	Messrs. P. A. Hormasji & Co., Agents, 2 to 6, Forbes Street, Rampart Row, Fort.	Sewree, New Road	2,000	250	250	2,50,000	23,396	19,828	43,224	30,204	...	...	6,054	778	
59.	Morarji Goculdas Spinning and Weaving Co., Ltd.	Messrs. Morarjee Goculdas & Co., Secretaries, Treasurers and Agents, Tamarind Lane, Fort, Bombay.	Supparibaug Road, Parel	Allotted. 1,000 / 1,200	1,000	1,000	11,50,000	4,836	57,068	62,584	61,555	1,607	1,500	11,016	2,306	
60.	New City of Bombay Manufacturing Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Agents, Royal Insurance Buildings, 42/48, Church Gate Street, Fort, Bombay.	Albert Road, Chinchpoogly.	1,200	500	500	6,00,000	...	31,138	31,138	29,201	...	...	5,874	851	
61.	New Great Eastern Spinning and Weaving Co., Ltd.	Messrs. W. H. Brady & Co., Ltd., Secretaries and Agents, Royal Insur. Buildings, 42-48, Church Gate Street, Fort.	Chinchpoogly, Parel Road	Ord. 7,500 / Pref. 4,000	200 / 200	200 / 200	23,00,000	14,568	32,100	46,668	43,619	1,059	1,039	7,347	1,054	
62.	New Islam Mills	Messrs. Mafatlal Gocalbhai and Sons, Lessee, 73, Apollo Street, Fort.	Suparibaug Road, Parel	.....	...	.....	.....	2,048	17,604	19,652	19,632	567	500	2,294	1,025	
63.	New Kaiser-I-Hind Spinning & Weaving Co., Ltd.	Messrs. Vusunjee Munjee & Co., Agents, 211, Hornby Road, Fort, Bombay.	Gorapdeo Road, Chinchpoogly.	1,500	500	500	9,00,000	1,872	24,448	26,020	25,276	838	744	5,348	1,281	
64.	Pearl Mills, Limited	Messrs. Currimbhoy Ebrahim & Sons, Ld., Agents, 137, Esplanade Road, Fort, Bombay.	DeLisle Road, Parel	8,000	250	250	19,97,750	...	34,572	34,572	32,056	1,036	1,036	7,915	1,839	
65.	Phoenix Mills, Ld.	Messrs. Tullockchand and Shapoorjee, Secretaries, Treasurers and Agents, 49-51, Apollo Street, Fort, Bombay.	Fergusson Road, Parel	8,000	100	100	8,00,000	26,976	24,384	51,360	49,834	583	511	11,511	2,004	
66.	Planet Mills, Ld.	Messrs. Ahmed Rahimtoola and Son, Agents, 43a, Apollo Street, Fort, Bombay.	Do. do.	15,000	100	100	15,00,000	468	18,532	19,000	...	891	308	.....	780	Mill commenced wearing from March 1918.
67.	Presidency Mills, Limited	Messrs. Ragoorji Mangaldas & Co., Agents, 9, Marine Street, Fort, Bombay.	Do. do.	9,600	125	125	12,00,000	540	26,220	26,760	21,347	627	627	3,071	1,282	
68.	Prospect Mills, Ld.	Messrs. Cawasji Jehangir & Co., Agents, Canada Building, Hornby Road, Fort, Bombay.	DeLisle Road, Chinchpoogly, Bombay.	1,100	500	500	5,50,000	...	28,672	28,672	27,317	672	503	5,279	1,190	
69.	Rachel Sassoon Mills	Messrs. E. D. Sassoon & Co., Proprietors, 2, Rampart Row, Fort, Bombay.	Chinchpoogly Road	.....	...	.....	.....	...	...	...	...	2,013	1,872	.....	1,091	
70.	Raja Bahadur Motilal Pitty Mills	S. D. Sethna, Esq., Receiver, 57, Esplanade Road, Fort, Bombay.	Tardeo	.....	...	.....	.....	...	16,228	16,228	16,238	...	...	2,171	460	
71.	Ruby Mills, Ld., (formerly Sorab Mills)	Messrs. H. F. Commissariat and C. Gopalji, Managing Directors, Motilal Mansion, Hamam Street, Fort, Bombay.	Woollen Mill Gully, Lady Jamsetji Road, Dadar.	3,000	100	100	3,00,000	...	9,468	9,468	9,468	258	250	5,124	700	
72.	Sassoon Spinning & Weaving Company, Limited	Messrs. David Sassoon & Co., Ld., Agents, 5, Forbes Street, Fort, Bombay.	Mount Estate, Masagon	2,250	1,000	1,000	22,50,000	22,644	28,200	51,844	51,090	1,195	1,116	8,467	2,192	
73.	Simplex Mills Company, Limited	Messrs. B. M. Wadia & Co., Agents, Canada Building, Fort, Bombay.	Clerk Road, Byculla	6,000	250	250	15,00,000	...	32,892	32,892	32,892	1,005	1,005	10,231	3,000	
74.	Sir Shapoorji Broacha Mills, Ld. (Connaught Mill)															
75.	Do. (Empress Mill)															
76.	Do. (Imperial Mill)	Messrs. Mathuradas Goculdas & Co., Agents, Canada Buildings, Hornby Road, Fort, Bombay.	DeLisle Road and Haines Road, Byculla.	50,000	100	100	50,00,000	94,100	46,476	80,576	80,852	853	850	21,864	3,235	
77.	Do. (James Greaves Mill)															
78.	Do. (New Empress Mills)															
79.	Standard Mills Company, Limited	Messrs. Tata Sons, Ltd., Agents, Navsari Building, Fort, Bombay.	Parbhadevi Rd., Lower Parel.	Whole 2,000 / Quarter 1,600	500 / 125	500 / 125	12,00,000	7,358	33,284	40,642	39,884	1,173	1,120	8,353	2,156	
80.	Swadeshi Mills Company, Limited	Messrs. Tata, Sons, Ltd., Agents, Navsari Buildings, Hornby Road, Fort, Bombay.	Coorla (Thana District).	4,000	500	500	20,00,000	...	55,952	55,952	54,227	1,643	1,558	12,561	2,974	
81.	Swan Mills, Limited	Messrs. James Finlay & Co. Ld., Agents, Chartered Bank Buildings, Fort, Bombay.	Sewree	4,000	250	250	10,00,000	8,380	23,236	31,616	30,086	600	550	5,242	1,266	
82.	Tata Mills, Ld.	Messrs. Tata Sons, Ltd., Agents, Navsari Buildings, Fort, Bombay.	Dadar Road, Parel	Authorised Pref. 11,000 / Authorised Ord. 9,000 / Issued Pref. 7,000 / Issued Ord. 6,000	500	500	63,00,000	...	16,500	16,500	14,345	1,000	689	4,100	1,644	
83.	Union Mills, Limited	Messrs. David Sassoon & Co., Ld., Secretaries, Treasurers and Agents, 5, Forbes Street, Fort, Bombay.	DeLisle Road, Parel	2,000	250	250	5,00,000	5,180	27,092	32,272	31,168	866	805	5,297	1,518	
84.	Victoria Mills, Limited	Messrs. Mangaldas Mehta & Co., Secretaries, Treasurers and Agents, 125, Esplanade Road, Fort, Bombay.	Gamdevi Road	8,000	100	100	8,00,000	...	34,000	34,000	33,000	524	478	2,743	1,075	
85.	Weljee Dharamsey Mill	Messrs. Weljee Dharamsey & Co., Proprietors, Dubash Wadi Lane, Girgaon Back Road, Bombay.	Sewri Cross Road, Sewri.	.....	...	.....	.....	3,000	1,850	4,850	4,850	...	...	958	175	
86.	Western India Spinning & Manufacturing Company, Limited.	Messrs. Thackersey Mooljee Sons & Co., Secretaries, Treasurers and Agents, 12, Hussenum Street, Fort, Bombay.	Kalachowki Road, Chinchpoogly.	1,200	1,000	1,000	12,00,000	5,984	22,620	28,604	23,003	728	639	3,809	1,095	
						Total...	5,28,44,490	6,81,444	22,51,264	28,82,848	26,71,450	59 182	52,887	5,34,216	1,24,109	

IN COURSE OF ERECTION.

1.	Monohur Weaving Mills	Messrs. G. L. Mullick & Co., Managing Agents, Chandernagore.	Chandernagore	.....	...	.....	.....	...	...	...	...	38	...	.....	...	
2.	Premier Mills, Ltd.	Messrs. Currimbhoy Ebrahim and Sons, Ld., Agents, 137, Esplanade Road, Bombay.	Parel, Bombay	20,000	100	50	6,00,000	...	...	...	...	...	...	.....	...	
3.	Sir Bhavsinhji Spinning & Weaving Mills	Mr. Manilal Pitambardas Patel, Managing Proprietor, Bhavnagar.	Bhavnagar	.....	...	.....	.....	...	...	...	...	...	...	.....	...	
4.	Sultania Cotton Manufacturing Company, Limited.	Messrs. Rahimtoola Hajeebhoy & Co., Agents, Ismail Building, Hornby Road, Fort, Bombay.	Bhopal C. I.	1,200	500	25	47,500	...	...	...	...	...	...	.....	...	

BOMBAY MI

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NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL.				NUMBER OF SPINDLES.			Average Number of Spindles at work daily.	Number of Looms.	Average Number of Looms at work daily.	Approximate QUANTITY of cotton consumed during the year in months of 1911-12.
			Number of Shares.	Nominal Value of each Share.	Amount paid on each Share.	Total amount of Capital paid up.	Mule.	Ring.	Total.				
BOMBAY PRESIDENCY				Rs.	Rs.	Rs.							
(Other than those in the Island of Bombay)													
1. Ahmedabad Advance Mills, Ltd.	Messrs. Tata Sons, Ltd., Agents, Navsari Buildings, Fort, Bombay.	Ommedi Odhi Gam, Ahmedabad.	8,000	500	500	40,00,000	..	97,952	99,952	99,952	906	899	7,000
2. Ahmedabad Arvind Manufacturing Co. Ltd.	Messrs. Jesse Ezekiel Ezekiel & Co., Agents, Gulati Road, Ahmedabad.	Outside Asarwa Gate, Ahmedabad.	900	1,000	1,000	9,00,000	..	17,000	17,000	14,952	..	..	1,150
3. Ahmedabad Calico & Waste Mfg. Co. Ltd.	Messrs. Dadabhoy Cowasjee & Co., Agents, Ahmedabad.	Bombay Road, Ahmedabad.	1,200	250	250	3,00,000	1,856	9,944	11,800	13,000	..	..	1,207
4. Ahmedabad Cotton Manufg. Company, Limited.	Messrs. Ambalal Dunabhoy & Co., Agents, Office on Mill premises.	Outside Delhargate Gate, Ahmedabad.	600	1,000	1,000	6,00,000	..	20,152	21,152	21,152	308	287	2,772
5. Ahmedabad Ginning and Manufacturing Co. Ltd.	Messrs. Mathuradas Vissanji & Co., Agents, Office on Mill premises, Railway Station, Ahmedabad.	Delhargate, Ahmedabad.	700 (Abolished 5-9-11)	500	500	3,50,000	..	..	..	..	275	200	..
6. Ahmedabad Industrial Mills Co. Ltd.	Messrs. Mathuradas Vissanji & Co., Agents, Office on Mill premises, Railway Station, Ahmedabad.	Delhargate, Ahmedabad.	Whole 700 Half 100	1,000 500	1,000 500	10,00,000	..	45,432	45,432	43,932	1,000	1,441	4,800
7. Ahmedabad Industrial Mills Co. Ltd.	Messrs. Kasibhai Lalbhai, Mills & Co., Ltd., Agents, Ghanshyam Road, Ahmedabad.	Ghanshyam Road, near Sarkhej Road.	484	1,000	1,000	4,84,000	..	17,640	17,640	16,940	300	315	1,800
8. Ahmedabad Jubilee Spinning and Manufacturing Co. Ltd.	Messrs. Chinubhai Madhowlal & Co., Agents, Office on Mill premises.	Outside Delhargate Gate, Ahmedabad.	2,400	100	100	2,40,000	..	20,292	20,292	20,292	314	311	2,218
9. Ahmedabad Kaiser-i-Hind Mills Co. Ltd. (formerly Ahmedabad Manufacturing Spinning Mills Co., Ltd.)	Messrs. Sarabhai Kasturbai & Co., Agents, Office on Mill premises.	Outside Delapur Gate, Ahmedabad.	600	1,000	1,000	6,00,000	..	17,772	17,772	16,500	308	298	1,482
10. Ahmedabad Land Cotton Mills Co. Ltd.	Messrs. Ambalal Dunabhoy & Co., Agents, outside Delapur Gate, Ahmedabad.	Kankaria Road, Ahmedabad.	600	1,000	1,000	6,00,000	..	19,840	19,840	19,000	..	..	1,500
11. Ahmedabad Manufg. & Calico Printing Co., Ltd.	Messrs. Chinubhai Madhowlal & Co., Agents, Office on Mill premises.	Outside Delhargate Gate, Ahmedabad.	8,000	125	125	10,00,000	1,224	30,262	31,756	31,756	1,256	1,216	4,224
12. Ahmedabad New Cotton Mills Company, Ltd.	Messrs. Girdhardas Amratlal & Co., Agents, Office on Mill premises.	Kankaria Road, outside Delapur Gate, Ahmedabad.	1,200	1,000	1,000	8,00,000	..	20,352	20,352	17,952	324	312	2,172
13. Ahmedabad New Shorab Manufacturing Co., Ltd.	Messrs. Jagabhai Ambalal & Co., Agents, Office on Mill premises.	Road Kankaria, Outside Delapur Gate, Ahmedabad.	2,500	100	100	2,50,000	..	14,571	14,571	7,744	200	190	672
14. Ahmedabad New Textile Mills Co. Ltd.	Messrs. Sarabhai Kasturbai & Co., Secretaries, Textile Agents, Ghanshyam Road, Ahmedabad.	Outside Delapur Gate, Ahmedabad.	2,000	100	100	2,00,000	..	19,968	19,968	17,600	344	308	1,848
15. Ahmedabad Sarangpur Mills Co. Ltd.	Do. do. do.	Do. do. do.	..	125	1,000	1,25,000	..	17,408	17,408	14,800	..	..	2,647
16. Ahmedabad Shri Ranchhodlas Mills Co. Ltd.	Messrs. Chinubhai Madhowlal & Co., Agents, outside Kalupur Gate, Ahmedabad.	Gomtipur, Ahmedabad.	1,200	100	100	1,20,000	..	..	..	..	747	300	..
17. Ahmedabad Silk & Cotton Manufacturing Company, Limited.	Messrs. Sarabhai Hyderlal & Co., Agents, Fulpot, Ahmedabad.	Near Kalupur Gate, Fulpot, Ahmedabad.	A 250 B 500	100 100	100 100	1,50,000	..	..	..	..	196	150	..
18. Ahmedabad Spinning & Weaving Co., Ltd.	Messrs. Ranchodlal Chhotalal & Co., Agents, Shahpur Bungalow, Ahmedabad.	Shahpur, Ahmedabad.	1,562	500	500	7,81,000	1,152	32,488	33,640	31,808	724	685	3,425
19. Ahmedabad Swadeshi Spinning & Manfg. Co., Ltd.	Messrs. Kasturbhai Lalbhai & Co., Agents, Ranchod Lal Bridge, Fort Kalupur, Ahmedabad.	Naroda Road, Ahmedabad.	600	1,000	1,000	6,00,000	..	21,504	21,504	20,000	320	305	2,256
20. Ayodhya Spinning & Manfg. Co., Ltd. (formerly Ahmedabad Vijayar Cotton Spinning and Manufacturing Company, Limited).	Messrs. Chinubhai Madhowlal & Co., Agents, Office on Mill premises.	Asarwa Road, Ahmedabad.	2,000	100	100	2,00,000	..	20,736	20,736	20,016	..	..	1,440
21. Ayodhya Spinning and Weaving Co., Ltd.	Messrs. Mathuradas & Sahabhai & Co., Agents, Office on Mill premises, Asarwa Road, Ahmedabad.	Asarwa Road, Ahmedabad.	A 500 B 2,500	1,000 250	1,000 250	5,00,000 6,25,000	..	32,256	32,256	29,504	1,312	998	3,976
22. Asarwa Mills Company, Ltd. (formerly Shrimanbhai Cotton Mills Co., Ltd.).	Messrs. Mansukhbhai Amratlal & Co., Agents, Asarwa Road, Post Kalupur, Ahmedabad.	Asarwa Road, Ahmedabad.	500	1,000	1,000	5,00,000	..	16,972	16,972	17,500	416	750	3,000
23. Bharata Spinning and Weaving Co., Ltd.	Messrs. Amratlal Dunabhoy & Co., Agents, Secretaries, Treasurers & Agents, Office on Mill premises.	Tilal Darwaja, near Kalupur Gate, Baroda.	600 (issued 477)	1,000	1,000	4,77,000	..	16,512	16,512	14,431	432	388	2,586
24. Bijapur Spinning and Weaving Mills Co. Ltd.	Messrs. V. H. Desai & Co., Secretaries, Treasurers and Agents, Kalupur, Fort, Baroda.	Sayaji Town, Baroda.	2,331	100	100	2,37,310	..	8,496	8,496	8,736	180	225	1,750
25. Bombaysian Spinning and Weaving Mills Co., Ltd.	Messrs. Chhotalal & Lallubhai & Co., Agents, Gaekwad Buildings, Ahmedabad.	Sabarmati, Ahmedabad.	2,500	100	100	2,50,000	..	14,100	14,100	14,000	280	302	1,100
26. Bharuchhead Cotton Mills Co., Ltd.	Messrs. Jesse Ezekiel Ezekiel & Co., Agents, Office on Mill premises, Ahmedabad.	Asarwa Road, near Kalupur Gate, Ahmedabad.	Pref. 412 Ord. 851	100 100	100 100	4,63,100	..	16,224	16,224	16,224	420	420	1,242
27. Bharuchhead Textile Manufacturing Co. Ltd.	Messrs. Jesse Ezekiel Ezekiel & Co., Secretaries, Treasurers and Agents, Office on Mill premises, Fort Sarkhej, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	425	1,000	1,000	4,25,000	..	16,384	16,384	14,440	442	390	1,350
28. Bharat Free Cotton Spinning and Weaving Co. Ltd. (formerly Bharat Industrial Cotton Spinning and Weaving Co., Ltd.).	Messrs. Chinubhai Madhowlal & Co., Agents, 10, Mangaldas Market, Bombay.	Kankaria Road, Ahmedabad.	8,000	250	250	20,00,000	..	53,400	53,400	52,000	832	797	4,992
29. City of Ahmedabad Spinning and Manufacturing Co. Ltd.	Messrs. Chandulal Kasturbhai & Co., Ltd., Agents, Ghanshyam Road, Ahmedabad.	Kankaria Road, Ahmedabad.	4,000	100	100	4,00,000	..	20,352	20,352	19,184	..	..	1,848
30. Commercial Ahmedabad Mills Co., Ltd.	Messrs. Dhirajlal and Trivandal & Co., Agents, Office on Mill premises.	Outside Delhargate Gate, Ahmedabad.	1,000	1,000	1,000	8,50,000	..	32,304	32,304	29,184	462	450	2,376
31. Gokuls Water Power and Manufacturing Co., Ltd. (Calico Mills).	Messrs. Parbhu Purbhu, Campbell & Co., Ltd., Agents, Home Street, Fort, Bombay.	Gokul Falls, Belgaum District.	20,000	250	250	50,00,000 (Calico 6,76,84 Yarn 43,23,16 Mule)	..	69,840	69,840	69,840	..	..	10,272
32. Do. do. (Tancholi Mill).	Do. do. do.	Do. do. do.	..	..	..	50,00,000	..	..	..	..	..	..	..
33. Gomtipur Spinning, Weaving and Manufacturing Co., Ltd.	Messrs. Mahomedbhy Tayabally, Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	7,200	500	500	3,60,000	3,240	7,560	7,560	4,320	..	..	648
34. Gordhan Spinning and Manufacturing Co., Ltd.	Messrs. Ambalal Dunabhoy & Co., Agents, Mr. Narsidas Jamnadas of Ahmedabad, Shareholder, Compradore & Co., Naroda Road, Ahmedabad.	Naroda Road, Ahmedabad.	300 1,000 1,000	100 1,000 1,000	100 1,000 1,000	3,00,000 10,00,000	..	3,240	3,240	3,240	200	108	1,080
35. Gujarat Cotton Mills Co. Ltd.	Messrs. Shapurji Edulgeeboy & Co., Agents, Naroda Road, outside Kalupur Gate, Ahmedabad.	Naroda Road, outside Kalupur Gate, Ahmedabad.	2,500	250	250	7,50,750	..	32,000	32,000	27,232	576	536	1,080
36. Gujarat Ginning and Manufacturing Co., Ltd.	Mr. Jamnadas Manekchand, Agent, office on Mill premises, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	900	1,000	1,000	9,00,000	2,312	11,992	14,304	13,748	1,036	1,013	3,000
37. Gujarat Spinning and Weaving Company, Limited.	Messrs. Jamnadas Manekchand & Co., Agents, Office on Mill premises.	Outside Kalupur Gate, Ahmedabad.	420	1,000	1,000	4,20,000	..	20,472	20,472	18,000	400	360	1,620
38. Harivallabhdas Mulchand Mills Co., Ltd.	Messrs. Girdhardas Amratlal & Co., Agents, Office on Mill premises.	Outside Delhargate Gate, Ahmedabad.	525	1,000	1,000	5,25,000	..	14,764	14,764	13,912	288	280	1,377
39. Hathisingh Manufacturing Co., Ltd.	Messrs. Chandulal Kasturbhai & Co., Agents, Ahmedabad.	Near Kalupur Gate, Ahmedabad.	800	250	250	5,22,500	4,896	13,800	18,696	16,472	..	..	1,800
40. Hatisin Mills Ltd. (formerly Godrej Soda Spinning and Weaving Co., Ltd.).	Messrs. E. M. Mathuldina & Co., Agents, Office on Mill premises.	Opposite Railway Station, Ahmedabad.	Pref. 10,000 Ord. 5,000	100 100	100 100	15,00,000	..	37,500	37,500	19,722	400	500	..
41. Himabhai Spinning Co., Ltd.	Messrs. Dhirajlal Ambalal & Bros., Agents, Messrs. Parbhu Purbhu, Campbell & Co., Ltd., Home Street, Fort, Bombay.	Near Kalupur Gate, Ahmedabad.	1,425	125	125	2,78,250	..	..	..	..	192	165	..
42. Hirabi Mills, Ltd.	Messrs. Parbhu Purbhu, Campbell & Co., Ltd., Agents, Home Street, Fort, Bombay.	Hirabi, Dharwar	..	..	..	..	..	20,512	20,512	20,512	352	352	2,376
43. Jam Ran Ranjitsinghji Spinning and Weaving Mills Co., Ltd.	Messrs. Kalyanji Kunverji & Co., Agents, Treasurers and Agents, & Church Gate Street, Fort, Bombay.	Shikarpur	412	1,000	1,000	4,12,000	..	19,008	19,008	20,200	..	..	2,772
44. Jaswir Spinning and Manufacturing Co., Ltd.	Messrs. Manilhai Purshotamdas & Co., Secretaries, Treasurers Agents, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	182	1,000	1,000	1,82,000	..	..	..	..	160	151	..
45. Jehangir Vakil Mills Co., Ltd.	Messrs. Sarabhai and Mangaldas & Co., Ltd., Agents, Ghanshyam Road, Ahmedabad.	Outside Delhi Gate, Ahmedabad.	1,000	250	250	7,00,000	..	17,124	17,124	17,112	400	388	1,620
46. Kaiserbagh Spinning and Weaving Mills Co., Ltd.	Messrs. Mulji Nanji & Co., Secretaries and Treasurers, Royal Insurance Building, Mahomed Ali Road, Bombay.	Jalgaon, East Khandesh	Whole 600 Quarter 300	1,000 250	1,000 250	7,50,000	1,344	19,964	21,308	20,000	402	368	3,240
47. Lakshman Cotton Manufacturing Company, Ltd.	The Bombay Co., Ltd. Secretaries, Treasurers and Agents, S. Forbes St., Fort, Bombay.	Kalupur	1,000	1,000	1,000	10,00,000	..	44,772	44,772	44,844	780	774	4,032
48. Mahalaxmi Mills Company, Ltd.	Messrs. Ranchodlal H. Kantawala & Co., Agents, Parbhu Purbhu, Campbell & Co., Ltd., Fort, Bombay.	Baroda	600	1,000	1,000	6,00,000	800	13,216	13,136	10,000	300	250	1,620
49. Manufacture and Advances Mfg. Co., Ltd., Unit 2.	Messrs. Chinubhai Madhowlal & Co., Agents, Office on Mill premises, outside Delapur Gate, Post Kalupur, Ahmedabad.	Outside Delapur Gate, Kalupur Post, Ahmedabad.	525	1,000	1,000	5,25,000	..	19,136	20,760	23,592	468	450	2,376
50. Manubhai Textile Spinning & Mfg. Co., Ltd.	Messrs. Manilal Harivallabhdas & Co., Agents, Ahmedabad.	Kankaria Road, Ahmedabad.	150	1,000	1,000	1,50,000	..	23,436	23,436	20,732	369	315	2,331
51. Mazar Mills.	Messrs. Harchandrai Vishandas (Proprietors) and Mr. Kachhia Satharam Patel, Secretary, Nadiad, Kaira District.	Nadiad, Kaira District.	....	....	....	....	....	1,000	32,256	31,272	13,000	..	1,000
52. National Cotton Manufacturing Company, Ltd.	Messrs. Dwarkadas Vithaldas & Co., Agents, outside Kalupur Gate, Ahmedabad.	Broach	2,400	100	100	2,00,000	3,744	13,200	16,944	17,000	444	408	2,592
53. National Spinning and Weaving Mills Co. Ltd.	Messrs. Dwarkadas Vithaldas & Co., Agents, Office on Mill premises.	Navsi Bazar, Kalupur	....	....	....	....	....	1,000	1,000	....	32	....	....
54. Natubhai Chunilal Spg. & Wvg. Mills (formerly Indian Cotton Spinning and Weaving Mills).	North Gaekwad Mills, Bhadarwada, Baroda Proprietors: Gulag Bhaiwar.	Outside Kalupur Gate, Ahmedabad.	....	....	....	....	1,200	16,500	17,700	17,000	300	....	1,188
55. Navsarjan Manufacturing Company, Limited.	Messrs. Chhotalal & Lallubhai & Co., Agents, Gaekwad Buildings, Ahmedabad.	Near Railway Station, Sabarmati.	1,000	1,000	1,000	10,00,000	..	32,256	32,256	31,000	600	512	4,032
56. National Mills Company, Limited.	Messrs. Chinubhai Madhowlal & Co., Ltd., Secretaries, Treasurers and Agents, Office on Mill premises.	Outside Kalupur Gate, Ahmedabad.	1,000	1,000	1,000	10,00,000	..	13,176	13,176	13,000	..	..	1,728
57. Nirmal Cotton Mills Company, Limited.	Messrs. Manilal Harivallabhdas & Co., Agents, Office on Mill premises.	Gomtipur	1,000	500	500	5,00,000	1,200	15,732	17,232	14,000	300	300	1,800
58. Nirmal Spinning and Weaving Co., Ltd.	Messrs. Dwarkadas Vithaldas & Co., Agents, Office on Mill premises.	Shahpur	2,000	250	250	5,00,000	2,400	17,364	19,800	17,000	300	300	1,800
59. Nutan Spinning & Manufacturing Co., Ltd.	Messrs. Dhirajlal Ambalal & Co., Agents, Office on Mill premises.	Outside Delapur Gate, Ahmedabad.	500	1,000	1,000	5,00,000	..	23,272	23,272	24,432	312	336	2,592
60. New Baroda Spinning & Manufacturing Co., Ltd. (formerly Nadiad Swadeshi Spinning, Weaving & Manufacturing Co. Ltd.)	Messrs. Mathuradas Vissanji & Co., Secretaries, Treasurers & Agents, Ahmedabad.	Nadiad, Kaira District.	1,000	250	250	2,50,000	..	20,160	20,160	18,000	400	432	2,592
61. New Swadeshi Weaving Co., Ltd.	Mr. H. S. Kanal, Liquidator, Office on Mill premises.	Near Rly. Station, Kosad.	1,000	250	250	1,62,750	..	..	..	..	200	..	..
62. Pandit Spg. & Wvg. & Mfg. Co., Ltd.	Messrs. Motilal Ramchanand & Co., Secretaries, Treasurers and Agents, Amalner.	Amalner, East Khandesh	15,000	100	100	14,98,200	..	13,440	13,440	15,000	400	400	1,296
63. Parshuram Spinning and Mfg. Co., Ltd.	Messrs. Manekchand Hirachand & Co., Secretaries, Treasurers and Agents, Office, outside Prem Darwaja, Ahmedabad.	Outside Kalupur Gate, Ahmedabad.	412 351 250 125	1,000 1,000 250 125	1,000 1,000 250 125	4,93,975	..	18,048	18,048	8,000	320	137	648

LLOWNERS' ASSOCIATION.

TEMENT FOR 31st AUGUST 1918.

SECOND PART.

Average working of Months (Daily).	Remarks.	NAMES OF MILLS.	NAMES OF AGENTS OR OWNERS AND THEIR OFFICE ADDRESS.	WHERE MILL SITUATED.	CAPITAL. Number of Shares.	Nominal Value of each Share.	Amount paid on each Share.	Total Amount of Capital paid up.	NUMBER OF SPINDLES. Main.	Ring.	Total.	Average Number of Looms at work daily.	Number of Looms.	Average Number at work daily.	Approximate Quantity of Cloth manufactured during the year ended 31st Dec. 1918 Yds.	Average Number of Hands employed daily.	REMARKS.
		RAJPUTANA.				Rs.	Rs.	Rs.									
		1. Edward Mills Co., Ld.	Messrs. Gaisinalji and Kanjiraji Mathuradas, Bhiga Mahalla, Beawar, Rajputana.	Beawar, Dist. Ajmer Merwara, Rajputana.	1,200	500	500	6,00,000	4,320	6,054	10,374	3,117	320	300	3,731	2,125	
		2. Krishna Mills, Limited	Do. do.	Do. do.	1,400	500	500	7,00,000	7,752	6,221	13,973	7,000	340	324	4,784	2,125	
		3. Maheraja Kishengarh Sooping Mills Co., Ld.	Mr. Raghunath Power, Agent and Managing Director, Kishengarh.	Kishengarh, Rajputana	1,000	500	1371	4,37,500	—	—	—	—	—	—	—	—	Mill burnt down in December 1916, and have thus not worked.
								Total —	17,37,500	12,072	17,220	10,117	340	324	8,515	4,250	
		BERAR.															
		1. Akola and Hill-India Spinning, Weaving & Manufacturing Co., Ld.	Messrs. Williamson Wallis & Co., Bombay, Managers and Agents, Canada Buildings, Home Street, Fort, Bombay.	Akola, Berar	2,000	100	100	2,00,000	—	21,400	21,400	20,000	400	400	5,200	1,000	
		2. Berar Manufacturing Company, Limited	Messrs. Kastoorchand Daga & Sons, Agents, 4, Cowasji Patel Street, Fort, Bombay.	Badnera	2,750	200	200	5,50,000	—	17,064	17,064	17,064	360	351	3,013	725	
		3. Swadeshi Ramgamai Mills Company, Limited	Seth Surajmal Khemchand Daga & Sons, Agents, Tajna Peth, Akola, Berar.	Tajna Peth, Akola, Berar.	1,250	200	200	2,50,000	—	7,200	7,200	7,200	152	152	1,200	442	
								Total —	21,87,500	—	45,664	44,264	912	903	9,413	2,167	
		CENTRAL PROVINCES.															
		1. § Bengal-Nagpur Cotton Mills, Ld.	Messrs. Shaw Wallace & Co., Managing Agents and Secretaries, 4, Bankshall Street, Calcutta.	Raj-Nandgaon, C. P.	Ordinary 9,000 Preference 6,000	100	100	15,00,000	600	28,224	28,824	26,224	476	471	5,430	1,700	
		2. Burhanpur Tapti Mill, Ld.	Messrs. Cowasji Dinshaw & Brothers, Association Treasurers and Agents, No. 26, Meadows Street, Fort, Bombay.	Burhanpur District, C. P.	1,500	400	400	6,00,000	—	18,180	18,180	17,376	484	449	3,661	1,200	
		3. Central India Spinning, Weaving & Mfg. Co., Ld. (Empress Mills).	Messrs. Tata Sons, Ld., Agents, Sir Dinshaw Maneckji Petit Building, Bombay.	Nagpur, C. P.	Ordinary 5,000 Pref. 15,000	200 200	200 200	20,87,500	—	1,00,352	1,00,352	90,075	2,220	2,190	21,870	7,219	
		4. Pulgaon Cotton Spinning, Weaving and Manufacturing Company, Limited.	Sir Sorabji D. S. Khan (Secretary), Office on Mill premises.	Pulgaon, Dist. Wardha, C. P.	Ordinary 5,000 Pref. 15,000	200	200	4,00,000	2,912	22,984	25,896	17,376	320	281	3,667	668	
		5. Sir Sorabji Dinshawji Khan and Sons, Spinning and Weaving Mill.	Sir Sorabji Dinshawji Khan & Sons, (Private Owners), Victoria Road, Civil Lines, Sir Sorabji Dinshawji Khan and Co.	Hinganghat, Dist. Wardha, C. P.	—	—	—	—	—	24,156	24,156	23,088	316	287	3,679	1,200	
		6. Sir Ratan Tata Industrial Institute Spinning & Weaving Mills.	Sir Ratan Tata Industrial Institute (Private Owner), Hinganghat.	Do. do.	—	—	—	—	—	27,276	27,276	23,184	552	542	3,662	1,318	
		7. Dalu Gowardhan Mills, Ld. (formerly Gokuldas Nathubhoy Cotton Manufacturing Co., Ld.)	Messrs. Manekdas Nihalchand & Co., 223, Esplanade Road, Fort, Bombay.	Bastiel, Jubbulpore, C. P.	4,000	100	100	4,00,000	—	84,320	84,320	9,000	200	200	600	300	Mill commences working since March 1918.
								Total —	1,30,18,000	6,438	2,31,496	2,37,912	2,11,124	4,859	4,700	48,856	14,305	
		HYDERABAD (NIZAM'S TERRITORY).															
		1. §Aurungabad Mills, Limited	Messrs. Dossumani Iyer & Co., Agents, 19, Victoria Building, Fort, Bombay.	Aurungabad, Deccan	1,500	1,000	1,000	6,00,000	14,856	1,560	16,416	15,705	319	297	4,351	636	
		2. §Hyderabad (Deccan) Spinning and Weaving Company, Limited.	Messrs. Samanmal Gangapat and Hanmantrai, Secretaries, Treasuries and Agents, Hyderabad (Deccan).	Hyderabad Deccan	700	1,000	1,000	7,00,000	—	17,196	17,196	14,412	275	257	1,431	525	
		3. §Nizamiah Steam Kalleegna Mills Co. (Limited).	Messrs. S. E. Chapkal & Sons, Secretaries, Treasurers and Agents, Shapoor Naka, Hyderabad (Deccan).	Gulbarga, Deccan	1,500	500	500	7,50,000	—	20,000	20,000	20,000	300	300	4,000	1,500	
								Total —	19,17,500	14,856	37,956	50,121	50,000	918	854	9,781	2,647	
		CENTRAL INDIA.															
		1. § Scindi Mills Company, Limited	Mr. Mandhan Gabhani, Secretary, Treasurer and Agent, Shahjapoor City, (Gwalior State).	Ujjain, Gwalior State	20,000	100	100	20,00,000	—	52,752	52,752	52,752	1,000	1,000	7,844	1,500	
		2. § Cotton Ginning, Spinning & Wvg. Mills	C. S. Nanavalla Bell Alalwaji Mandowar (Private Owner), Office on Mill premises.	Ujjain, Gwalior State	—	—	—	20,00,000	6,792	10,584	17,376	14,500	304	256	3,000	750	
		3. § Holkarshahi Mills, Limited	Messrs. Sarupchand Hukumchand & Co., Secretaries, Treasurers and Agents, also on Mill premises, Indore.	Indore City	15,000	100	100	15,00,000	—	30,000	30,000	27,480	552	552	4,957	1,000	
		4. § Indore Malwa United Mills, Ld.	Messrs. Cooverjee Khataos & Sons, Secretaries, Treasurers and Agents, 22, Esplanade Road, Fort, Bombay.	Indore, Malwa	20,000	100	100	20,00,000	1,008	32,064	33,072	31,680	1,078	1,032	9,944	2,450	
		5. † § Indore State Cotton Mills	H. H. the Maharaja Holkar Owners, also Mills, Indore.	Indore City	—	—	—	10,00,000	4,007	32,000	37,007	33,834	672	607	1,987	1,282	
								Total —	90,00,000	11,807	1,65,401	1,77,208	1,68,246	3,606	3,406	32,724	6,982	
		BENGAL PRESIDENCY.															
		1. Alliance Jute & Ind. Textile Ld., (formerly Alliance Jute Mills Company, Limited.)	Messrs Andrew Yule & Co., Managing Agents, 8, Clive Row, Calcutta.	62, Garden Reach Road, Calcutta.	50,000	100	100	50,00,000	31,680	56,760	88,440	81,760	1,708	1,597	13,340	9,000	
		2. Bengal Luxmi Cotton Mills, Limited	Messrs. Kettlewell, Bullen & Co., Managing Agents, 23, Clive Street, Calcutta.	Serampore, Dist. Hooghly, Bengal.	15,000	100	100	15,00,000	192	32,000	32,192	27,945	651	600	3,000	1,274	
		3. Bharat Jute Mills Company, Limited	Messrs. Kettlewell, Bullen & Co., Managing Agents, 23, Clive Street, Calcutta.	Titagur, Dist. Hooghly, Bengal.	10,000	100	100	10,00,000	1,008	16,000	17,008	15,840	360	320	2,000	1,000	
		4. Bowreah Cotton Mills Company, Limited	Messrs. Cantlie & Co., Managing Agents, 23, Clive Street, Calcutta.	Bowreah, Dist. Howrah, Bengal.	20,000	100	100	20,00,000	10,032	32,772	42,804	39,600	1,000	1,000	11,000	1,500	
		5. Gullen Cotton Mills, Limited	Messrs. Cantlie & Co., Managing Agents, No. 3, Mission Row, Calcutta.	Bowreah, Dist. Howrah, Bengal.	1,000	100	100	1,00,000	—	—	—	—	—	—	1,000	140	
		6. Hastee Mills, Limited, No. 1	Messrs. Kettlewell, Bullen & Co., Proprietors, 23, Clive Street, Calcutta.	Shamnagar, 24 Parganas, and Calcutta.	Ordy. 20,000 Subs. 10,000 Pref. 11,000 Pref. 5,000	100	100	12,00,000	13,824	34,272	48,096	47,232	18	7	6,000	1,464	
		7. Do. do. No. 2															
		8. Do. do. No. 3															
		9. Do. do. No. 4															
		10. Hooghly Imambara Cotton Mills No. 1 (formerly Gourey Cotton Mills)	Mr. Sadhuram Tandulal, Proprietor, 3, Jagachan Mulla Street, Calcutta.	121, Old Chinsurah Road, Howrah, Bengal.	—	—	—	—	2,160	37,152	39,312	39,060	—	—	5,614	1,100	
		11. Do. do. No. 2															
		12. Do. do. No. 3															
		13. Hastee Mills, Ld.	Messrs. Chakravarti Sons & Co., Managing Agents, Kantora Sadla, Bengal.	Kantora Sadla, Bengal.	21,000	25	25	5,25,000	—	13,000*	13,000*	—	3,000	60	—	325	* In course of erection.
	* Will not worked during the year.	14. New King Mill Company, Ld.	Messrs. Kettlewell, Bullen & Co., Managing Agents, 23, Strand Road, Calcutta.	Howrah, Bengal.	Preference 5,000 Ordinary 5,000	100	100	5,00,000	—	22,584	22,584	22,512	—	—	4,000	750	§ Out of these 140 are in course of erection.
		15. Victoria Cotton Mills	Messrs. P.S. Scandia & Co. (Private Owners), 44, Kora Street, Calcutta.	Gourey, Howrah, Bengal.	—	—	—	—	—	13,000	13,000	11,000	—	—	1,462	300	
								Total —	97,00,000	59,328	1,65,333	2,24,661	2,09,944	3,079	2,982	51,175	15,497	
		PUNJAB.															
		1. Shahdhowrah Cotton Mills (formerly Amritsar Cotton Mills Company, Limited.)	Messrs. E. D. Sassoon Ld. Sir Elliot Gate, No. 70, Cotton Exchange Building, Bombay.	Grand Trunk Road, Amritsar (Punjab).	—	—	—	—	15,120	4,032	19,152	8,170	—	—	—	250	Mill working since April 1918.
		2. Sherwood Cotton Spinning & Weaving Mill Co., Ld.	Messrs. Tarachand & Murlidhar, Secretaries, Treasurers & Agents, No. 7, Sassoon Docks, Dalhousie Agency Lane, Kalbadevi Road, Bombay.	Sherwood, District Dhoar, near Delhi, Punjab.	2,000	100	100	2,00,000	8,016	10,560	18,576	13,056	307	310	1,560	612	
		3. Delhi Cloth and General Mills Company, Limited.	Rai Bahadur Lala Shivprasad Saheb, Chairman, Board of Directors, Office on Mill premises.	Sora Bhadoran Rohtak Road, Delhi.	2,000	250	250	7,50,000	14,400	—	14,400	13,670	344	327	2,720	725	
		4. Hukumchand and Mahadeo S. & W. Mills	Rai Bahadur Seth Kanahiyalal Bagla, Private Owner, near Motor Sales Office, Delhi.	Sabzimandi, Delhi	—	—	—	—	12,000	—	12,000	10,000	—	—	1,214	375	
		5. †Krishn Mills Co., Ld.	Mr. Lala Ram Chand, Agent, Office on Mill premises.	Mitchel-kapell, Delhi	2,000	250	250	7,50,000	22,016	—	22,016	—	—	—	—	—	In Liquidation.
		6. Lahore Spinning & Weaving Mills Co., Ld.	Messrs. Hukumchand & Sons, Lahore, Office on Mill premises.	Shahdara, near Lahore	1,000	500	500	7,50,000	19,278	13,056	32,334	10,080	284	190	3,000	600	
		7. Khalsa Spinning and Weaving Mills	Sardar Sujan Singh & Sons (Private Owners), Sabzimandi, Delhi.	Sabzimandi, Delhi	—	—	—	—	—	—	—	—	—	—	—	—	Mill burnt down on 18th October 1917.
		8. Hole Ram Cotton Mills	Rai Bahadur Ram Saroop, C.I.E. (Private Owner), Hole Ram Road, Sabzimandi, Hole Ram Road, Lahore.	Hole Ram Road, Lahore	—	—	—	—	7,200	4,824	12,024	6,912	—	—	1,177	287	
								Total —	29,61,504	84,830	34,372	1,19,202	61,274	955	857	10,321	2,962	
	Mill not working.	**UNITED PROV. OF AGRA AND OUDH.**															
		1. Muir Mills Company, Limited	Messrs. A. John & Co., Managing Agents, 43, Cantonment, Agra.	Cawnpore, Agra, U. P.	5,000	500	130	4,86,500	13,992	—	13,992	13,041	—	—	1,614	377	
		2. Cawnpore Cotton Mills Company, Limited	Mr. S. Carter, Secretary, Cawnpore.	Cawnpore, Cawnpore, U. P.	Ordinary 20,000 Pref. 10,000	50 100	50 100	20,00,000	62,336	13,296	77,632	71,005	956	899	10,533	2,456	
		3. Do. do. do. do. (Re-Issue)															
		4. Cotton Cotton Mills	Messrs. J. Saria & Co., Proprietors, Jaranwali, P. O. Box 29, Cawnpore.	Cawnpore, U. P.	—	—	—	—	2,000	816	2,816	1,980	—	—	1,000	200	
		5. Elgin Mills Company, Limited	Messrs Begg Sutherland & Co., Managing Agents, Office on Mill premises, Cawnpore.	Cawnpore, U. P.	10,000	100	100	21,82,700	20,904	9,516	30,420	24,000	784	780	7,370	2,102	
		6. John's Cawnpore Spinning Mill	Messrs. A. John & Co. (Private Owners), 43, Cantonment, Agra.	Jajmau-Dal Agra Do. do.	—	—	—	—	10,752	—	10,752	9,979	—	—	1,055	249	
		7. John Princess of Wales Spinning Mill		Do. do.	—	—	—	—	14,976	—	14,976	10,000	—	—	1,213	340	
		8. John's Spinning Mill		Belgharl, Agra	—	—	—	—	10,000	—	10,000	7,240	—	—	1,079	251	
		9. John's Weaving Mill		Do. do.	—	—	—	—	—	—	—	—	360	325	2,204	260	
		10. Hukumchand Spinning and Weaving Mills Co., Ld.	Mr. Lala Shibhilal, Ld. C.I., Director, Managing Agent, Permanent Road, Lahore.	Kashipur near Rani Bagh, U. P.	800	500	500	4,12,000	18,080	—	18,080	8,000	—	—	—	—	
		11. Muir Mills Company, Limited	Messrs. W. T. Smith, Managing Agent, Cawnpore.	Cawnpore	1 Ord. 10,000 1 Pref. 20,000	50 50	50 50	30,00,000	41,220	20,300	61,520	49,000	1,364	1,336	15,338	3,750	
		12. Saraswati Gurukulkul Cotton Mills Co., Ld.	Mr. S. R. Sharma, Managing Director, Lahore.	Takhatra, Lucknow	2,000	100	100	2,00,000	—	6,276	6,276	4,200	—	—	1,000	200	
	Mill in liquidation.	13. Sarkhedi Hardeenia Cotton Spinning Mills Co., No. 1	Mr. Lala Hardeenialaw, Proprietor, Lala Gudi, Hathras City.	Hathras City	—	—	—	—	13,248	3,312	16,560	10,000	—	—	1,261	275	
		14. Do. do. do. do. No. 2	Mr. Lala Hardeenialaw, Proprietor, Lala Gudi, Hathras City.	Hathras City	—	—	—	—	5,800	1,716	7,516	5,000	—	—	1,000	240	
		15. Shri Gangajee Cotton Mills Company, Limited	Messrs. Ramdayal Marwari, Bansidhardhanal, Mirzapur, U. P.	Nalwa, Mirzapore, U. P.	10,000 Allotted 4,740	100	100	4,74,000	2,016	4,800	16,440	6,000	—	—	2,000	700	
		16. Sawhind Cotton Mills, Company	Messrs. A. F. Hormasji & Sons, Proprietors, Jubi, Cawnpore.	Jubi, Cawnpore	—	—	—	—	1,600	17,000	18,600	15,000	—	—	—	400	
		17. Farrukh Mill (formerly Phoolchand Bagla Spinning Mills Co.)	Messrs. Hukumchand Kanoi, owners, 11, Dumartoli Lane, Bombay.	Kasimpur Road, Hathras City.	—	—	—	—	2,752	10,296	13,048	9,000	—	—	—	300	Mill commenced working in July 1918.

65.	Raipur Manufacturing Co., Ld.	Messrs. Lalbhai Dalpatbhai & Co., Agents, Office on Mill premises.	Outside Saraspur Gate, Ahmedabad.		5,000	100	100							
66.	Raja Bahadur Motilal Poona Mills (formerly Poona Cotton and Silk Manufacturing Co., Ld.)	Raja Bahadur Motilal Shivlal, Proprietor, by Mr. R. D. Sethna, Receiver, Office 57, Esplanade Road, Bombay.	Near Ry. Station, Poona		.....	...	...	...	...	18,200	18,200	13,831	519	401	177
67.	§Rajkote State Mills (formerly Shree Lakhaji Raj Mills Co., Ld.)	State Mills, Office, Karansinhji Cross Road, Rajkot, Kathiawar.	Karansinhji Cross Road, Rajkot, Kathiawar.		.....	...	...	...	...	...	...	...	112	85	...
68.	Rajnagar Spinning, Weaving & Mfg. Co., Ld.	Mr. Mangaldas Girdhardas Parekh, Secretary, Treasurer and Agent, Office on Mill premises.	Outside Prem Darwaja, Kalupur, Camp Road, Ahmedabad.	A. B. C.	300 350 1,600	250 500 125	250 500 125	6,06,000	...	39,986	39,986	38,030	1,172	1,030	2,935
69.	Rajpur Mills Co., Ld	Messrs. Patel, Shah & Co., Agents, Office on Mill premises.	Gomtipur Road, Ahmedabad.	Ord. „ Issued Founders „ Issued	2,000 404 400 74	125 10	125 10	50,795	...	...	...	...	32	42	...
70.	Sarangpur Cotton Manufacturing Co., Ld.	Messrs. Sakarlal Balabhai & Co., Agents, outside Raipur Gate, Ahmedabad.	Outside Raipur Gate, Ahmedabad.		464	1,000	1,000	4,64,000	...	26,764	26,764	25,717	480	463	2,815
71.	Saraspur Manufacturing Company, Limited	Messrs. Jagabhai Manibhai & Co., Secretaries, Treasurers & Agents, Office on Mill premises.	Near Saraspur Gate, Ahmedabad.		500	1,000	1,000	5,00,000	...	33,824	33,824	28,101	630	454	2,812
72.	Sholapur Spinning and Weaving Company, Ld.	Messrs. Morarjee Goculdas & Co., Agents, 2, Tamarind Lane, Fort, Bombay.	Station Road, Sholapur		800	1,000	1,000	8,00,000	11,328	69,176	71,496	62,838	1,579	1,012	15,334
73.	Shorrock Spinning & Manufacturing Co., Ld.	Messrs. Mafatlal Chandulal & Co., Agents, Asarva Road, Kalupur Post, Ahmedabad.	Asarva Road, Ahmedabad.		325	1,000	1,000	3,25,000	...	17,440	17,440	16,100	628	511	2,591
74.	Shri Gajanan Weaving Mills	Messrs. V. R. Velankar, and R. A. Dravid, Owners, Ganpati Mala, Sangli.	Sangli S. M. Country		.....	...	.....	15,000	...	...	...	...	6	6	...
75.	Shrinagar Weaving and Manufacturing Co., Ld.	Messrs. Jagabhai Manibhai & Co., Agents and Treasurers, Office on Mill premises.	New Railway Bridge, Ahmedabad.		117	500	500	58,500	...	...	...	...	217	140	...
76.	Shree Sayaji Jubilee Cotton and Jute Mills Company, Limited.	Messrs. Prahladji Sewakram & Co., Ld., Agent, Khankuva, Sidhpur (R.-M. Railway).	Sidhpur (R.-M Railway).		4,435	100	100	4,40,500	...	9,707	9,707	7,000	...	...	1,446
77.	§Shree Sayaji Mills Company, Ld.	Messrs. Samel Becher & Co., Near Old Station, Baroda.	Near Old Station, Baroda Camp, Baroda.		523	1,000	1,000	5,23,000	...	14,720	14,720	12,000	...	...	1,378
78.	§Shri Shahu Chhatrapati Mills	H. H. The Chhatrapati Maharaja Saheb of Kolhapur, owner, Shahupuri, Kolhapur.	Near Koti-tirth Tank, Post Shahupuri, Kolhapur, S.M.C.		.....	...	...	...	...	11,388	11,388	2,856	...	...	780
79.	§Sir Waghji Wadhwan Camp. Mfg. Co., Ld.	Messrs. Moise Jetha & Co., Secretaries, Treasurers and Agents, 121, Meadow Street, Fort, Bombay.	Wadhwan Camp, Kathiawar.		1,000	500	500	2,98,009	1,255	13,104	14,354	10,989	250	147	1,702
80.	Sri Sat-Narain Weaving Mills	Messrs. Mulchand Ramchand & Co., Proprietors and Agents, Seth Moolchand Ramchand Building, near Nandha Kamangar, Shikarpur, Sind.	Near Sindh Canal, Shikarpur, Sind.		.....	...	...	2,50,000	...	...	...	...	35	25	...
81.	Surat Cotton Spinning & Weaving Mills	Messrs. Mafatlal Gagabhai & Sons, Proprietors, c/o The Shorrock Mill, Asarva Road, Post Kalupur, Ahmedabad.	Surat, Begumwadi		.....	...	...	...	2,592	11,884	14,476	13,969	282	234	1,032
82.	Surat Weaving Mills, Limited	Messrs. M. N. Hatimbhoy & Co., Agents, Office on Mill premises.	Surat		3,000	100	225	2,25,000	...	...	...	...	198	170	...
83.	United Silk & Cotton Mfg. Co., Ltd.	Mr. S. B. Thete, Agent, Jalgaon (East Khandesh).	Jalgaon		1,100 225	25 100	25 100	19,250	...	...	...	...	10	10	...
84.	Vaso Mumbai Mill Co., Ld.	Messrs. Chimanbhai Balabhai & Co., Agents, Office on Mill premises.	Dudheswar Road, Post Shahibaug, Ahmedabad.	Ord. Pref.	477 10	250 250	250 250	1,21,750	1,400	5,916	7,316	...	...	...	367
85.	Veeramgaum Alfred Mills Co., Ld.	Messrs. Naginlal Maganlal & Bros., Agents, Office, outside Bharwadi Gate, Veeramgaum.	Fulwadi Road, Veeramgaum.		1,100	500	500	5,50,000	...	20,060	20,060	15,770	460	301	3,193
86.	Veeramgaum Spinning and Manufacturing Co., Ld.	Messrs. Whittle Maganlal & Sons, Agents, outside Golwadi Gate, Veeramgaum.	Near Railway Station, Veeramgaum.	Old New	803 792	500 250	500 250	5,98,000	2,934	22,512	25,446	23,490	564	498	2,017
87.	Vishnu Cotton Mill, Ld.	The Bombay Co., Ld., Secretaries, Treasurers and Agents, 3, Wallace Street, Fort, Bombay.	Sholapur	Ord. Pref.	3,200 1,600	500 500	500 500	21,00,000	...	32,460	32,460	31,714	908	862	6,136
88.	Whittle Spinning & Manufacturing Co., Ld. No. 1	Messrs. Isobhai, Maganlal & Co., Agents, Office Veeramgaum.	Whittle Road, Broach		1,60	500	500	8,00,000	5,694 15,856	19,608 6,208	24,012 21,744	20,492 17,274	...	...	6,103
89.	Do. do. do. do. „ 2								...	...	...	...	712	642	...
90.	Do. do. do. do. „ 3														
							Total ..	4,73,32,605	66,268	1,727,927	1,791,196	1,566,744	34,188	28,342	138,788

† Statement not received. Figures taken from last year's statement.

§ Natives States and Foreign Territory.

734	18. Victoria Mills Company, Limited	Mr. Harold Wm. Hamlyn, Block, M.A., Secretary, Gwalior, Cawnpore	Gwaliorl, Cawnpore	Pref. 4,000-07 „ 8,000-9/10	100 100	100 50	22,00,000	82,000	82,000	3,7[illegible]	90,000	1,600	1,200	10,000	7,000	
100						Total...	1,26,76,905	3,15,000	3,14,676	4,[illegible]	4,15,000	4,738	4,600	71,142	15,192	
	MADRAS PRESIDENCY.															
1,614	1. Bangarapalli State Weaving and Dyeing Factory	Mr. M. H. P. Ghatalak, Superintendent of Industries in Charge, Bangarapalli, Kurnool.	Bangarapalli, Kurnool Dist., Madras.	...	...	.....	.....	...	...	...	...	*15	3	.....	20	* Hand Looms.
	2. Buckingham Mill Company, Limited	Messrs. Binny & Co., Ltd., Secretaries & Treasurers, 7, Armenian Street, Madras.	Pernambore Madras	Preference 7,000 Ordinary 1,400	100 1,000	100 1,000	21,00,000	...	39,000	39,000	39,000	1,137	1,137	13,977	5,453	
42	3. Carnatic Mill Company, Limited	Messrs. Binny & Co., Ltd., Secretaries, 7, Armenian Street, Madras.	Do. do.	1,000	500	500	15,00,000	...	34,888	34,888	34,888	1,075	1,079	10,004	4,923	
	4. Coimbatore Mail Mills Co., (Ltd.)	Messrs. T. Stanes & Co., Ltd., Agents (Office on Mill premises), Coimbatore.	Anaparapalayam Coimbatore Town.	2,000	85	85	170,000	...	...	...	...	237	232	.....	229	
916	5. Coimbatore Spinning and Weaving Co., (Ltd.)	Messrs. T. Stanes & Co., Ltd., Agents & Secretaries, Coimbatore.	Do. do.	9,000	100	100	9,00,000	...	47,160	47,160	44,082	184	180	7,721	1,830	
794	6. Coral Mills Company, Limited	Messrs. A.K.F. Harvey, Managers, Tuticorin.	Tuticorin	10,000	100	100	15,00,000	...	43,120	43,120	43,917	...	...	8,208	1,206	
	7. Kalesvarar Mills, Ltd.	The Hon'ble Rao Bahadur P. Somasundara Chettiar, Local Agent, Coimbatore.	Anaperpalayam, Coimbatore	6,000	100	100	6,00,000	1,200	16,392	17,672	16,467	...	...	3,049	645	
4,132	8. †Madura Sesharaya Cotton Manufactory	Messrs. K. V. Ramachandra & Co. (Private Owners), Hanra Vilas, Civil Lines, Bellary.	Bellary Town	.....	...	.....	5,00,000	...	17,000	17,000	...	...	...	...	...	Mill not working.
217	9. Madura Mills Company, Limited	Messrs. A. & F. Harvey, Managers, Madura.	Madura	20,000	100	100	20,00,000	...	1,06,836	1,06,836	1,01,442	...	...	10,815	3,713	
73	10. Madras United Spinning & Weaving Mills Co., Ltd.	Messrs. Karsondas Mulji Jaitha & Co., Secretaries and Treasurers, Oriental Buildings, 77, Esplanade Road, Fort, Bombay.	Choolai, Madras	Whole 430 Quarter 282	1,000 250	1,000 250	5,00,000	...	39,478	39,478	39,504	...	...	5,609	1,281	
195	11. Malabar Spinning and Weaving Company, Ltd.	The Hon'ble Rao Bahadur A. L. A. R. Somasundram Chettiar, Agent, Kumaramba, Calicut, Malabar.	Kottooparamba, Calicut, P. O. Kallai, Malabar.	2,000	200	200	4,00,000	17,160	1,200	18,360	18,360	...	...	2,470	450	
500	12. Sri Chidambara Vinayaker Mills, Ltd	Messrs. R. M. M. S. T. Vyravan Chettiar and M. L. M. Ramanathan Chettiar, Secretaries and Managers, Office on Mill premises.	Kollpatti, Tinnevelly District.	7,000	100	100	5,12,100	...	13,196	13,196	11,363	*14	*14	2,126	641	
200																* Hand Looms.
490	Mills working since 1st April 1916.															
434	13. Tinnevelly Mills Company, Limited	Messrs. A. & F. Harvey, Managers, Arumanmadram, Tinnevelly.	Papanasam, Ambasamudram Taluk, Tinnevelly District.	4,800	250	250	12,00,000	...	41,472	41,472	41,021	...	...	6,485	1,384	
						Total...	1,21,32,600	19,360	4,02,842	4,22,202	3,95,384	2,626	2,620	60,564	23,319	
55	**TRAVANCORE.**															
	1. † § Darragh Spinning Mill Company	Mr. T. Erman Kanniamalathan, Managing Director, South Indian Mills Co., Ltd., Darragh Spinning Mill Branch, Tinnevelly.	Quilon	.....	...	...	...	1,368	24,192	25,560	20,970	...	...	4,138	672	
602	**MYSORE.**															
225	1. §Bangalore Woollen, Cotton & Silk Mills Co., Ltd.	Messrs. Binny & Co., Ltd., Agents, Secretaries, and Treasurers, Mailing Nos. 9, Throgmorton Avenue, London, E.	Agraram Road, Bangalore City	Ord. 9,000 Pref. 6,000	100	100	15,00,000	...	23,024	23,024	21,856	260	189	4,673	934	
32	2. §Mysore Spinning and Manufacturing Co., Ltd.	Messrs. N. Sirur & Co., Agents, Bank Street, Fort, Bombay.	Bangalore City	2,500 1,500	250 50	250 50	6,94,550	...	17,520	17,520	16,163	223	201	2,544	700	
179						Total...	21,94,550	...	40,544	40,544	38,019	483	390	7,217	1,634	
	PONDICHERRY.															
863	1. §Anglo-French Textile Co., Ltd. (Godlier Mill)	Messrs. Best & Co., Ltd., Agents and Managers, Madras, and Messrs. Blyth Greene Jourdain & Co., 47-51, King William Street, London, E. C. Agents at London.	Pondicherry	Preference 14,000 Ordinary 1,00,000	£ 10 £ 1	£ 10,000 £ 83,908	Rs. 1,10,488 Ld. 64. Ex. Rs. 21,07,720	...	42,944	42,944	42,944	881	881	7,366	3,136	
1,108	2. §Filatures & Tissages Gaebele (Cassapaleon Mill). 3. §Filatures & Tissages Gaebele (Modaliarpeth Mill).	Messrs. Henri Albert and Fritz Gaebele (Private Owners), Pondicherry.	Cassapaleon, Pondicherry. Modaliarpeth do.	.....	...	...	Fcs. 2,50,000 Ex. Rs. 5,41,670	... ...	3,728 6,457	3,728 6,457	3,728 6,457	110 158	110 158	349	450 500	
2,033	4. §Savana Société Anonyme de Filature Tissage Mécanique.	Mr. Ch. Gillet, Director-General, Savana, Pondicherry.	Savana (Indo-francaise), Pondicherry.	4,000	Fcs. 500	Fcs. 500 @ 1·75	Fcs. 20,00,000 Ex. Rs. 11,42,857	6,250	11,076	17,326	17,000	483	479	3,100	1,400	
297 700 457 71,727						Total...	27,94,690	6,250	64,205	70,455	69,129	1,634	1,619	10,915	5,486	
						GRAND TOTAL ‡...	21,11,52,194	19,89,230	53,71,535	10,57,871	09,97,295	1,16,154	1,01,141	10,42,870	2,82,227	
	1. Ceylon Spinning and Weaving Co., Ltd.	Messrs. Mutthukrishna Ajam & Co., Agents, Canada Buildings, Fort, Bombay.	Panamkade Road, Wellawatte, Colombo, Ceylon.	12,000	100	25	3,00,000	...	9,600	9,600	9,600	253	210	...	709	

‡ This does not include 10 Mills, which have made no returns as to Capital.

R. E. GREGOR-PEARSE,
Secretary.

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JEHANGIR BOMANJEE PETIT.

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